

*New York
State College of Agriculture
At Cornell University
Ithaca, N. Y.*

Library

.....

Cornell University Library

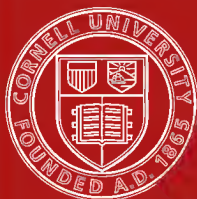
HJ 11.N73t

The tax law of the state of New York wit



3 1924 014 008 001

mann



Cornell University Library

The original of this book is in
the Cornell University Library.

There are no known copyright restrictions in
the United States on the use of the text.

The New York State Tax Bulletin

ISSUED BY THE STATE TAX DEPARTMENT

MJ
11
N73C

THE TAX LAW

OF THE

STATE OF NEW YORK

WITH 1916 AMENDMENTS



Including Provisions of the State and Federal
Constitutions, General and Special
Laws Relating to Taxation

New York State Tax Bulletin

Issued by the State Tax Department at the
Capitol, Albany, N. Y.

OFFICERS OF THE STATE TAX DEPARTMENT

COMMISSIONERS

MARTIN SAXE, *President*
WALTER H. KNAPP
RALPH W. THOMAS

HORACE G. TENNANT, *Secretary*

DEPUTY COMMISSIONERS

LEWIS K. ROCKEFELLER,
Local Assessments, Equalization
and Statistics

PRESTON B. WITTMER,
Special Franchises

RALPH E. THOMPSON,
Mortgage Taxes

JOHN J. MERRILL,
Corporation Taxes

MARSHALL M. FRANCE,
Administration

COUNSEL

CHARLES R. McSPARREN

VOL. I

ALBANY, N. Y., SEPTEMBER, 1916

No. 4

FOREWORD

At the last session of the Legislature, amendments were made to over one hundred sections of the Tax Law. The object of these changes was to make clearer the intent of the law, improve its administrative features and make necessary changes in its substantive provisions. All these additions together do not begin to approach the thorough revision and codification of the laws affecting taxation which their present chaotic condition demands. The magnitude of such a task would require a much longer interval than was available to this Commission, with its many other duties, between the date of its taking office in April, 1915, and the close of the legislative session in 1916.

An examination of this Bulletin will reveal in a striking way, the present confusion in tax law and procedure in New York. It will be seen that thirty general laws, other than the Tax Law proper, contain provisions relating to taxation. In addition to this, there is a large amount of special law containing tax provisions. Some of these special laws provide complete schemes for the assessment, levy and collection of taxes in special tax districts; and in some cases these special provisions are in distinct opposition to the provisions of the Tax Law governing similar procedure. The Commission hopes that one result of this revelation will be a serious movement for a proper revision and codification of the tax laws. The necessity of such a revision has more than once been recognized by the Legislature in recent years, but no satisfactory result has been attained. Yet in no department of the State government is there more imperative need for a lucid, exact, simple statement of the law than in the important field of the assessment, levy and collection of taxes. In this work the law itself should lend every aid to efficiency.

Next to the revision and codification of the tax laws, the Commission recognized the necessity of collecting in one volume all the present general statutes and a number of the special statutes relating to taxation and of making them available for use by means of a comprehensive index in which should be consolidated in alphabetical order, all the subjects included in the various statutes. This work was assigned to the Law Division of the department and the index of the present bulletin is the result. It is designed to make practically available all the provisions on any one subject, which are now so widely scattered in the various tax laws.

In addition to the amendments above noted, we caused to be introduced other amendments to the Tax Law which were not adopted by the Legislature. Among these was the McWhinney increase-of-pay bill. Assessors would do well to interest their legislative representatives in this measure, as we hope to have it introduced again next year. Assessors may well seek to interest their legislative representatives in all legislation proposed by the Tax Commission as such legislation is always suggested with the purpose of assisting in the improvement of local assessment work,

and of making more efficient the administration of the Tax Law generally.

We have already indicated some of the difficulties which have been encountered in the preparation of this Tax Law Bulletin, and it would be strange if, under the circumstances, the work should be wholly free from imperfections. The co-operation of all who are interested is invited, and all suggestions for the further improvement of the Tax Law of the State should be sent to the State Tax Department, where they will be welcomed and will receive careful consideration.

THE TAX LAW

[1]

THE TAX LAW

OF THE

STATE OF NEW YORK

BEING

Laws 1909, Chapter 62, entitled

“An Act in Relation to Taxation, Constituting Chapter
Sixty (60) of the CONSOLIDATED LAWS,”

With All Amendments to the Close
of the Legislative Session
of 1916

ARTICLES

1. Taxable property and place of taxation (§§ 1-17).
2. Mode of assessment (§§ 20-49).
3. Equalization of assessment and levy of tax (§§ 50-64).
4. Collection of taxes (§§ 69-95).
5. Collection of nonresident taxes (§§ 100-109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120-143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150-160).
8. State tax department; state board of equalization (§§ 170-179a).
9. Corporation tax (§§ 180-207).
10. Taxable transfers (§§ 220-245).
11. Tax on mortgages (§§ 250-267).
12. Tax on transfers of stock (§§ 270-280).
13. Procedure (§§ 290-307).
14. Laws repealed; when to take effect (§§ 320, 321).
15. Tax on secured debts (§§ 330-340).

ARTICLE 1**Taxable Property and Place of Taxation**

- Section
1. Short title.
 2. Definitions.
 3. Property liable to taxation.
 4. Exemption from taxation.
 5. Taxation of lands sold or leased by the state.
 6. The assessment of real and personal property.
 7. When property of nonresidents is taxable.
 8. Place of taxation of property of residents.
 9. Place of taxation of real property.
 10. Taxation of real property divided by line of tax district.
 11. Place of taxation of property of corporations.
 12. Taxation of corporate stock.
 13. Stockholders of bank taxable on shares.
 14. Place of taxation of individual bank capital.
 15. Report of exempt property.
 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes.
 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes.

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax commission" as used in this chapter means the state tax commission and "tax department" means the state tax department.

2. "Comptroller" as used in this chapter means the state comptroller.

3. "Assessor" as used in this chapter shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with the duty of assessing property for taxation for state, county or local purposes.

4. "Tax district" as used in this chapter, means unless otherwise herein provided a city or town of this state.

5. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

6. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, crantage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

7. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

8. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.
3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.
4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.
5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear

the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used

for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real and personal property of a minister of the gospel or priest of any denomination who is engaged in the work assigned

to him by the church or denomination to which he belongs, or who is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such

academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof.

21. Household furniture and personal effects to the value of one thousand dollars.

§ 5. Taxation of lands sold or leased by the state.

All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Improvements not acquired by the state but situate on land purchased by the state shall be assessed to the owner thereof. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

§ 6. The assessment of real and personal property.

All real and personal property subject to taxation shall be assessed at the full value thereof, provided, however, that the owner of personal property shall be allowed a deduction from the full value of all his taxable personal property to the extent of the just debts owing by him but no such deduction shall be allowed by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

§ 7. When property of nonresidents is taxable.

1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

§ 8. Place of taxation of property of residents.

Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, at a principal sum, the interest of which at the legal rate per annum shall produce a sum equal to such annual rents, and if payable in anything except money, at the value of the rents in money to be ascertained by the assessors, the value of each rent to be assessed separately, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the

assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the tax commission, subject to review by the court.

§ 9. Place of taxation of real property. Real property shall be assessed as of July first in the tax district in which it is situated. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

§ 10. Taxation of real property divided by line of tax district. If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, or if the farm or lot consists of two or more parcels, with separate dwelling-houses or other principal buildings, the portion of such farm, lot or tract of land lying in each district shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

§ 11. Place of taxation of property of corporations.

The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

§ 12. Taxation of corporate stock. The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

§ 13. Stockholders of bank taxable on shares. The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

§ 14. Place of taxation of individual bank capital. Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of September in each year, a full and complete list and statement of all property situated within their respective districts exempt or partially exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the tax commission, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the tax commission, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The tax commission shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the tax commission, on or before the first day of October in each year, and the tax commission shall tabulate such statements, and cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the tax commission, of all real estate in the several counties of the state which is exempt or partially exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause

a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks, except such cities which publish a complete assessment-roll. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

§ 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes. Whenever the owner of lands, to the extent of one or more acres and not exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting. The owner or owners of lands forested as above provided, in order to secure the benefits of this section, shall file with the conservation commission an affidavit making the due proof of such planting or underplanting and setting forth an accurate description of such lands, the town and county in which the same are situated, the number of trees planted or underplanted to the acre and the number of acres so forested, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit it shall be the duty of the conservation commission to cause an inspection of such forested lands to be made by a competent forester or other employée of said commission who shall make and file with said commission a written report of such inspection. If the commission is satisfied from the said affidavit and the report of in-

spection that the lands have been forested as above provided, in good faith and by adequate methods to produce a forest plantation, and are entitled to the exemption of assessment or to a reduction of assessment as provided in this section, it shall make and execute a certificate under the seal of its office, and file the same with the county treasurer of the county in which the lands so forested are located, which certificate shall set forth a description of the lands affected by this section, the area and owner or owners thereof, the town or towns in which the same are situated, the description upon the last assessment-roll which included said lands, the period of exemption or of reduction of assessment to which such lands are entitled and the date of the expiration of such exemption or reduction of assessment. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the lands described therein are located within ten days after receipt thereof a certified copy of such certificate, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll prepared for the assessment of lands within such tax district, and shall exempt, or reduce the assessment upon, the lands so described as hereinbefore provided, and shall insert upon the margin of said assessment-roll opposite the description of said lands, a statement that in accordance with the provisions of this section of the tax law said lands are exempt from taxation or that the assessment thereof is reduced fifty per centum as the case may be and insert also in the margin the date of the expiration of such exemption or reduction of assessment and such lands shall continue to be exempted, assessed and carried in such manner upon the assessment-rolls of such town until the date of the expiration of such exemption or reduction of assessment. Lands which have been forested as above provided within three years prior to the taking effect of this section may come within its provisions if application therefor is made to the conservation commission within one year from the time when this section takes effect, but except as provided by this section the period of exemption or reduction as certified to by the conservation commission shall not exceed the period of thirty-five years from the date of the

original planting. Lands situated within twenty miles of the corporate limits of a city of the first class, or within ten miles of the corporate limits of a city of the second class, or within five miles of the corporate limits of a city of the third class, or within one mile of the corporate limits of an incorporated village shall not be entitled to the exemption or reduction of assessment provided for by this section. In the event that lands exempted or reduced in taxation as above provided shall, by act of the owner or otherwise, at any time during the period of exemption or reduction in taxation cease to be used exclusively as a forest plantation to the extent provided by this section to entitle such land to the privileges of this section, the said exemption and reduction in taxation provided for in this section shall no longer apply and the assessors having jurisdiction are hereby empowered and directed to assess the said land at the value and in the manner provided by the tax law for the general assessment of land. If any land exempted under this section continues to be used exclusively for the growth of a planted forest after the expiration of the period of exemption provided hereby, the land shall be assessed at its true value and the timber growth thereon shall be exempt from taxation, except if such timber shall be cut before the land has been duly assessed and taxes regularly paid for five consecutive years after the exemption period has expired, such timber growth shall be subject to a tax of five per centum of the estimated stumpage value at the time of cutting, unless such cuttings are thinnings for stimulating growth and have been made under the supervision of the conservation commission. Whenever the owner shall propose to make any cutting of such timber growth for a purpose other than for thinning as above provided, he shall give thirty days' notice to the assessors of the tax district on which the land is located, who shall forthwith assess the stumpage value of such proposed cutting, and such owner shall pay to the collector of the town in which such land is situated before cutting such timber five per centum of such assessed valuation. If such owner shall fail to give such notice and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

§ 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. Application for such classification shall be made in duplicate and accompanied by a plot and description of the land, and such other information as the commission may require. Upon the filing of such application it shall be the duty of the commission to cause an inspection of such land to be made by a competent forester for the purpose of determining whether or not it is of a suitable character to be so classified. If the commission shall determine that such land is suitable to be so classified, it shall submit to the owner a plan for the further management of said land, and trees and shall make and execute a certificate under the seal of the commission and file the same with the county treasurer of the county in which the land is located, which certificate shall set forth a description and plot of the land so classified, the area and owner thereof, the town or towns in which the same is situated, and that the land has been separately classified for taxation in accordance with the provisions of this section. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the land described therein is located, within ten days after receipt thereof, a certified copy of such certificate. So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands

for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax district, which contain no forest or tree growth, are assessed. The assessors of each tax district where said land so classified is located shall insert upon the margin of said assessment and opposite the description of such land a statement that said land is assessed in accordance with the provisions of this section. In the event that land so classified as above prescribed shall at any time by act of the owner or otherwise cease, in the judgment of the commission, to be used exclusively as a wood lot to the extent provided by this section to entitle the owner of such land to the privileges of this section, the exemption and valuation in taxation provided for in this section shall no longer apply and the assessors having jurisdiction shall, upon the direction of the commission assess the said land at the value and in the manner provided by the tax law for the general assessment of land. Whenever the owner shall propose to cut any live trees from said land, except for firewood or building material for the domestic use of said owner or his tenant, he shall give the commission at least thirty days notice prior to the time he desires to begin cutting, who shall designate for the owner the kind and number of trees, if any, most suitable to be cut for the purpose for which they are desired, and the cutting and removal of the trees so designated shall be in accordance with the instructions of said commission. After such trees are cut and before their removal from the land, the owner shall make an accurate measurement or count of all of the trees cut and file with the assessors of the tax district a verified, true and accurate return of such measurement or count and of the variety and value of the trees so cut. The assessors shall forthwith assess the stumpage value of the timber so cut, and such owner shall pay to the tax collector of the town in which such land is situated, before the removal of any such timber, five per centum of such valuation. If such owner shall fail to give such notices and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

ARTICLE 2**Mode of Assessment**

- Section 20. Ascertaining facts for assessment.
21. Preparation of assessment-roll.
 22. Assessment of state lands.
 23. Banks to make report.
 24. Bank shares; how assessed.
 - 24a. Notice of assessment to banks or banking associations.
 - 24b. Bank shares; rate of tax.
 - 24c. Bank shares; exemption from other taxes.
 - 24d. Bank tax; levy by board of supervisors.
 - 24e. Bank tax; warrant for collection.
 - 24f. Bank tax; collection and payment.
 - 24g. Bank tax; distributed by boards of supervisors.
 25. Individual banker; how assessed.
 27. Reports of corporations.
 28. Penalty for omission to make statement.
 29. County clerks to furnish data respecting corporations.
 30. Tax map in each tax district.
 33. Assessment of agent, trustee, guardian or executor.
 34. Assessment of omitted property.
 35. Debts owing to nonresidents of the United States, how assessed.
 36. Notice of completion of assessment-roll.
 37. Hearing of complaints.
 38. Correction and verification of tax-roll.
 39. Filing of roll and notice thereof.
 40. Assessors to apportion valuation of railroad, telegraph, telephone, pipe line, water or gas companies and of special franchises among school and special districts.
 41. Neglect or omission of duty by assessors.
 42. Abandonment of lot divisions.

- Section 44. Special franchise report to tax commission.
45. Special franchise; full valuation and equalization by tax commission.
- 45a. Hearing on special franchise valuations; notice.
- 45b. Special franchises; determination of final full and equalized valuation.
- 45c. Certificate of special franchise valuations filed with localities.
- 45d. Special franchise; certification of final valuations to owners.
- 45e. Special franchise assessments subject to all taxes.
- 45f. Information by local assessors.
46. Certiorari to review assessment.
47. Tax commission to appear by counsel; employment of experts.
48. Deduction from special franchise tax for local purposes.
49. Tax on special franchise not to affect other taxes.

§ 20. Ascertaining facts for assessment. The assessors in each tax district shall annually between January first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein. The comptroller shall on or about April fifteenth in each year transmit to the assessors of each tax district a statement of all lands owned by the state in such district, and such statement shall be used by the assessors in making up their assessment-rolls and shall be considered by them as their authority to assess to the state such of the lands described thereon as are legally subject to taxation.

§ 21. Preparation of assessment-roll. 1. The assessors shall prepare an assessment-roll or rolls, the form of which shall be prescribed or approved by the tax commission, so classified and arranged with respect to number of parts and number of columns in each part and with such entries and descriptions as shall be sufficient to identify each separately assessed parcel or

portion of real estate with the approximate quantity of the square feet, square rods or acres contained in such parcel or portion or a statement of the linear dimensions thereof; each special franchise and the names of all persons and corporations taxable on personal property, capital stock or capital invested in business and bank stock. Assessments of real property, other than special franchises, shall be carried in a separate part of the roll from the assessments of personal property.

2. The form of assessment-roll prescribed or approved by the tax commission shall provide for the indication thereon, in appropriate columns, of the name of the village, if in a village, the number of the school district and the name or number of any special district in which a special tax is levied for district purposes, in which each parcel or portion of real property and each special franchise described on such roll is situated or in which each person or corporation subject to taxation for personal property in the tax district pursuant to this chapter, resides, carries on business, has its principal place of business or in which its operations are carried on or where the personal property is located, as the case may be, and shall also provide for the entry of the assessments of real property, special franchises and personal property respectively, made pursuant to this chapter, and of the apportionments made pursuant to section forty of this chapter.

3. In all cities there shall be an additional column in the assessment-roll before the column in which is set down the value of real property, and in such additional column there shall be set down the value of the land exclusive of the buildings thereon. The total assessment only can be reviewed.

4. When a tax map has been approved by the tax commission, reference to the lot, block and section number or other identification numbers of any parcel on said map shall be deemed a sufficient description of said parcel on the assessment-roll.

5. A separate part shall be provided for the listing of property that is entirely exempt from taxation. If the property is partially exempt it shall be listed with the taxable property.

6. Provision shall also be made thereon for the entry of the amount of tax levied for state, county, city, town, highway or

special district purposes, against each parcel or portion of real property, each special franchise and each person or corporation for personal property, together with the date of payment thereof and such other items and details as may be required.

7. The tax commission shall adopt regulations and rules for the preparation and use of the assessment-roll and shall advise with and instruct boards of assessors and other officers as to their duties in respect thereto.

§ 22. Assessment of state lands. All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the conservation commission, a copy of the assessment-roll of the town, which in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the conservation commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town to the supervisor thereof or other officer

authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be imposed on the state lands unless such erection or opening shall have first been approved in writing by the conservation commission.

§ 23. Banks to make report. The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of June, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of May next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of

this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

§ 24-a. Notice of assessment to banks or banking associations; complaints. The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required. Complaints in relation to the assessments of the shares of stock of banks and banking associations shall be heard and determined as provided in section thirty-seven of this chapter.

§ 24-b. Bank shares; rate of tax. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided.

§ 24-c. Bank shares; exemption from other taxes. The said bank tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal

property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation.

§ 24-d. Bank tax; levy by board of supervisors. The bank tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other special districts, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article. A certified copy of each of said statements shall be sent to the county treasurer. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city.

§ 24-e. Bank tax; warrant for collection. The board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax

imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof; and commanding him to collect the same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations.

§ 24-f. Bank tax; collection and payment. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax shall be paid by the respective banks in the city of New York to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof.

§ 24-g. Bank tax; distributed by boards of supervisors. The bank tax shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other special districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board.

§ 25. Individual banker, how assessed. Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June first, deliver to one of the assessors of the tax district in which the company is liable to be taxed a written statement in the form prescribed by the tax commission specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by an officer of the corporation making the report to the effect that it is in all respects just and true. If such statement is not made within twenty days after the first day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the tax commission. Upon such statement being furnished and the costs of the suit being paid, the tax commission, if it shall be satisfied that such omission was not wilful, may, in its discretion, discontinue such suit.

§ 29. County clerks to furnish data respecting corporations. Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several town clerks, whose principal business office or chief place of business is designated in its certificate of

incorporation as being in such town or in any village or hamlet therein, together with the fact of such designation and the names and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town.

§ 30. Tax map in each tax district. A tax district may prepare or adopt for the use of the assessors a tax map of the district, or of such portion of the tax district as lies within an incorporated village, on which shall be shown each separately assessed parcel of real property with its boundaries properly marked. When any parcel contains more than one acre its contents in acres shall be shown upon said tax map. Each separately assessed parcel shall be given an identification number or numbers upon such map, and such number or numbers shall not be changed except as may be necessary when such parcel is altered or divided or merged with some other parcel. The assessors shall make such changes from year to year upon such tax map as may be necessary to keep the map accurate. Such map shall be prepared and kept in accordance with such rules as the tax commission may, from time to time, prescribe.

§ 33. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment.

§ 34. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall

determine for the preceding year. Assessments of special franchises that were omitted shall be entered at the valuation fixed and equalized by the tax commission.

§ 35. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of the state of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent.

§ 36. Notice of completion of assessment roll. The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice.

to review their assessments. In any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose.

§ 36-a. Completion of assessment-roll; notice to nonresidents. The assessors shall between the first and fifth day of August mail a notice to each person and corporation non-resident of their tax district, who has filed with the city or town clerk, on or before the fifteenth day of June preceding, a written demand therefor. Such notice shall specify each parcel or portion of real property separately assessed to said nonresident person or corporation and the assessed valuation thereof. Upon application by any nonresident owner of real estate, or by a corporation, having real property in more than one tax district in the county, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment.

§ 37. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which statement must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. The assessors shall,

after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk.

§ 38. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 39. Filing of roll and notice thereof. In cities the assessment-roll when thus finally completed and verified shall be filed on or before September first, in the office of the city clerk, there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at

least three public places in the tax district and to be published in one or more newspapers, if any, published in the city that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus finally completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may require an additional number of copies of the assessment-rolls of the towns of such county to be made, and specify by whom such additional copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town.

§ 40. Assessors to apportion valuation of railroad, telegraph, telephone, pipe line, water or gas companies and of special franchises among school and special districts. The assessors of each town or city in which a railroad, telegraph, telephone, water pipe line, or gas company, including a company engaged in the business of supplying natural gas, is assessed by them or by the tax commission upon property lying in more than one school district or in one or more special districts in which a tax is levied for district purposes shall after the time fixed for hearing complaints and action thereon and prior to the final completion of the roll, pursuant to section thirty-nine of this chapter, apportion the assessed valuation of the property

of each of such corporations so made by them or by the tax commission among such school and special districts. Such apportionments shall be entered by the assessors in the appropriate column of the assessment-roll and a certificate thereof signed by the assessors or a majority of them shall be filed with the town or city clerk within five days thereafter, and thereupon the valuations so apportioned shall become the valuations of such property in such districts for the purpose of taxation for the ensuing year. The town clerk shall furnish the trustees of school districts a certified statement of the valuations apportioned to their respective districts.

In case of the failure of the assessors to act, a supervisor of the town or city shall make such apportionment on request of either the trustee of any school district or the officers of any special district or the corporation assessed. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year.

Chapter 334, Laws 1916

§ 11. Apportionments in the year nineteen hundred and seventeen of special franchise assessments by local assessors under section forty of this chapter shall be based on the final equalized valuations certified in said year by the state tax commission, or if none shall have been so certified, upon the equalized valuations of the preceding year.

§ 41. Neglect or omission of duty by assessors. The assessors, in the execution of their duties, shall use the forms and follow the instructions and orders transmitted to them, from time to time, by the tax commission. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of or under this chapter shall be deemed to be the assessment-roll of the tax district. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same

power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this chapter, he shall forfeit to the tax district the sum of fifty dollars, to be recovered by the tax commission.

§ 42. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve.

Sections 44, 45, 45a, 45b, 45c, 45d, 45e, 45f, 46, 47 and 49 printed herein do not take effect until January 1, 1917.

Present sections 43, 44, 45, 45a, 46, 46a, 47 and 49 contained in 1915 edition are in effect during 1916.

§ 44. Special franchise report to tax commission. Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the tax commission containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant, ordinance or contract under which the same is held, or if possessed or enjoyed

under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the tax commission. The tax commission may require an annual report and from time to time a further or supplemental report from any such person, copartnership, association or corporation containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such commission may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the tax commission within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. Acknowledgment of receipt of blank reports which contain the penalty provisions of this section shall be deemed sufficient notice of such penalties.

§ 45. Special franchise; full valuation and equalization by tax commission. The tax commission shall annually fix and determine the full and actual valuation of each special franchise subject to assessment in each city, town or village; shall inquire into and ascertain as near as may be the percentage of the full and actual value at which other real property in the city, town or village for which such full valuation has been made, is being assessed, and by the rate of equalization so established fix and determine the equalized valuation of each special franchise subject to assessment.

§ 45-a. Hearing on special franchise valuations; notice. On determining the full and actual valuation of a special franchise and the rate of equalization thereof the tax commission shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city, town or village in which such special franchise is subject to assessment, stating in substance that such determinations have been made and the total full and actual valuation and the rate of equalization thereof in each city, town and village, and that the commission will meet at its office in the city of Albany on a day specified in such notice, to hear and determine any complaint concerning such full valuation and the rate of equalization. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business and on a person, either personally or by mailing it to him at his place of business or last known place of residence. In a town said statement shall specify the total amount of the assessment of such special franchise, and the amount thereof in any village or villages therein. Section thirty-seven of this chapter applies so far as practicable to a hearing by the tax commission under this section.

§ 45-b. Special franchises; determination of final full and equalized valuation. After hearing complaints as to such valuation and rate of equalization of the special franchise the commission shall fix and determine the final full value of each special franchise and ascertain the final rate of equalization and equalize the final full value of each special franchise to such an amount as in its judgment will place the special franchise on the same basis as the assessment of other real property in the city, town or village in which the special franchise is located. In ascertaining the basis of assessment of other real property or determining the final full and actual valuation of a special franchise, the tax commission may, in its discretion, take testimony and hear proof, under oath or otherwise, and may avail itself of all information on the subject appearing of record in its office

and all information which it may acquire in the discharge of its duties, and may employ its experts, agents or other persons in procuring any information it may require for such purpose.

§ 45-c. Certificate of special franchise valuations filed with localities. After determining the final full and equalized valuation of a special franchise the tax commission shall file with the clerk of the city, town or village in which such special franchise is subject to assessment, a written statement duly certified by the secretary of the commission of the valuation of each special franchise assessed therein as finally fixed and equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. In the city of New York said statement shall be filed with the department of taxes and assessments. Such statement shall be filed with the clerk of the village not later than the first day of October and with the clerk of the city, or the department of taxes and assessments in the city of New York, not later than thirty days before the final completion, verification and filing of the assessment-roll. The statement of special franchise valuations in towns shall be made in duplicate, one copy to be filed with the town clerk not later than August first, and the other copy with the clerk of the board of supervisors of the county not later than September first.

Each city clerk shall, within five days after the receipt by him of the statement of the equalized valuations of a special franchise as fixed by the tax commission, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in said city. Each town clerk shall, within five days after the receipt by him of the statement of equalized valuations, deliver copies of such statement certified by him to the supervisor of the town, and to the assessors of the town for which the assessments have been made.

The final equalized valuation of every special franchise in a city, town or village as so fixed and determined by the tax commission shall be entered by the assessors or other officers thereof in the proper part of the assessment-roll before the final revision and certification of such roll by them and become a part thereof

with the same force and effect as if such assessment had been originally made by such assessors.

§ 45-d. Special franchise; certification of final valuations to owners. The tax commission, on filing said statement of the final equalized valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice thereof, which notice shall contain a statement of the full and actual value of such special franchise as finally fixed and determined and the amount to which it has been equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. Such notice may be served on a copartnership, association or corporation affected by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence.

§ 45-e. Special franchise assessments subject to all taxes. The final equalized valuation of every special franchise as fixed and determined by the tax commission shall be the assessed valuation on which all taxes, based on such special franchise for state, county, city, town, village, school, highway or other district purposes shall be levied for the ensuing year.

§ 45-f. Information by local assessors. The assessors or other taxing officers, or other local officers in any city, town or village or district, or any state or county officer, shall on demand furnish to the tax commission any information required by them for the purpose of determining the full and equalized value of a special franchise.

§ 46. Certiorari to review assessment. An assessment of a special franchise by the tax commission may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of

certiorari to review the assessment in a city or village must be presented within fifteen days after the final completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law, and in towns within thirty days after the final revision of the roll by the county board of supervisors and the annexation of their warrant thereto. Such writ must run to and be answered by said tax commission and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. In cities a copy of said writ and the petition for same shall be furnished to the corporation counsel or other law officer. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of the taxes levied upon said assessment in the same manner as though said local assessors or officers had been parties to the proceeding.

§ 47. Tax commission to appear by counsel; employment of experts. In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners or the tax commission, said tax commission is authorized to appear by counsel to be designated by the attorney-general. The attorney-general or such counsel may employ experts and the compensation of such counsel and experts and their necessary and proper expenses and disbursements, incurred or made in such proceeding, and upon any appeal therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. If provision shall not have been made for the payment of such expense in any year, then the officers who are empowered by law to make such provisions in any county,

city, town or other political subdivision of the state, are hereby authorized and directed to raise money to such an amount as may be necessary, in any manner provided by law for meeting expenses in anticipation of the collection of taxes and to pay such expense therefrom. The amount so raised shall be included in the amount to be raised by tax in the ensuing year.

§ 48. Deduction from special franchise tax for local purposes. If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing of pavement of any street, highway or public place, and except in a city of the first class car license fees or tolls paid for the privilege of crossing a bridge owned by the city, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated

in such certificate, on any tax levied against such person, co-partnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law.

§ 49. Tax on special franchise not to affect other taxes. The imposition or payment of a tax on a special franchise as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property situated in, upon, under or above any street, highway, public place or public waters, subject to tax as special franchise as described in subdivision six of section two, shall not be taxable except upon the assessment made as herein provided by the tax commission.

ARTICLE 3

Equalization of Assessment and Levy of Tax

Section 50. Equalization by board of supervisors.

- 50a. Exclusion of shares of stock of banks and banking associations.
- 51. Appointment of commissioners of equalization.
- 52. Examination of valuations.
- 53. Report to supervisors.
- 54. Description of real property.
- 55. Review of assessments against nonresident owners of rents reserved.
- 55a. Errors in assessment-rolls.
- 56. Correction of errors by board of supervisors.
- 56a. Correction of assessments, and returning and refunding of erroneous taxes.
- 57. Reassessment of property illegally assessed.
- 58. Levy of tax by supervisors.
- 59. Tax-roll and collector's warrant.
- 60. Statement of taxes upon certain corporations by clerk of supervisors.
- 61. Statement of valuation to be forwarded to tax commission.
- 62. Abstract of warrant to be furnished county treasurer.
- 64. Statistics of taxation, revenue and debt.

§ 50. Equalization by board of supervisors. 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, in accordance with the following equalization rule. First, the ratio or percentage which the assessed value of the real property in each district bears to its full value shall be established by the board upon proper inquiry and investigation conducted by it and shall be stated in a resolution by the board after such inquiry and investigation. Second, from such ratio or percentage

values, the board shall then determine the aggregate full value of all real property of each tax district by dividing the assessed value thereof by the ratio or percentage value as ascertained and fixed for that district. Third, the average rate of assessment of the real property in the county shall then be determined by dividing the aggregate assessed value of the real property in all the tax districts by the aggregate full value thereof as ascertained in the manner aforesaid. Fourth, the true equalized value for each tax district shall then be determined by multiplying the full value of such real property in that tax district by the average rate of assessment for the county. Fifth, deduct from or add to the assessed value of the several tax districts the difference between the assessed value and the equalized value as so ascertained so that the amount which the respective tax districts are increased or diminished from the assessed value will be shown, and the total assessed value for the county, except as provided in subdivision two of this section, will not be increased or diminished. Any written or documentary evidence upon which the percentages for the several tax districts are determined by the board shall be preserved and an abstract of the same published with the table of rates in the proceedings of the board of supervisors. The table of such percentages, employed in making the equalization, shall be furnished by the clerk of said board to the tax commission and shall also be published in the report of the tax commission.

2. The board of supervisors in any county of the state shall when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. The county treasurer shall annually between the date of the tax sale and the first day of December next succeeding, prepare and submit to the board of supervisors a list of all such lands so struck down to the county in any year and still remaining unredeemed. No such properties shall be so excluded from said tax rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax rolls by the board, the total of the assessed valuations of the real estate of the

several tax districts, as the same appear on the completed tax rolls, shall be the aggregate valuation of the taxable real estate in the county.

County Equalization of 1911 — Methods Legalized.

AN ACT to legalize the official acts of boards of supervisors in the year nineteen hundred and eleven, in equalizing the assessed valuations of real estate between the several tax districts in the county and also to legalize the levying and collection of taxes in said tax districts in accordance with such equalization.

Became a law March 6, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the official acts of the board of supervisors of any county in the year nineteen hundred and eleven in equalizing the assessed valuations of real estate between the several tax districts in the county, and the levying and collection thereafter of taxes in such tax districts in accordance with such equalization, are hereby legalized, ratified and confirmed and declared to be valid and legal, and all such taxes collected or uncollected shall have full force, effect and validity, notwithstanding that such equalization by the board of supervisors did not comply with the provisions of section fifty of the tax law, as amended by chapter eight hundred and one of the laws of nineteen hundred and eleven.

§ 2. Nothing in this act shall affect any action or proceeding now pending in any court.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 20.]

§ 50-a. Exclusion of shares of stock of banks and banking associations. In fixing the aggregate valuation of a tax district for the purpose of equalizing the valuations between the several tax districts within a county, the board of supervisors or commissioners of equalization of such county shall not include the shares of stock of banks or banking associations assessed in such tax district pursuant to article two of this chapter.

§ 51. Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners

of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political

faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars.

§ 52. Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred in accordance with the rule of equalization specified in section fifty of this chapter, as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors.

§ 53. Report to supervisors. On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year.

The table of percentages and an abstract of the evidence upon which the percentages are determined shall be published in the proceedings of the board of supervisors and a certified copy of the percentages and evidence furnished the tax commission.

§ 54. Description of real property. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of real property as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description cannot be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands.

§ 55. Review of assessments against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll.

§ 55-a. Errors in assessment-rolls. An error in the description of a parcel or portion of real property shall not invalidate the assessment against such parcel or portion, if such description is sufficiently accurate to identify the parcel or portion. The entry of the name of the owner, last known owner or reputed owner of a separate parcel or portion of real property shall not be regarded as part of such assessment, but merely as an aid to identify such parcel upon the roll.

§ 56. Correction of errors by board of supervisors. If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding

year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

Fourth. That an assessment of the shares of stock of a bank or banking association, as provided in article two of the tax law, has been omitted or erroneously made for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition and shall tax the same at the rate provided in article two.

A copy of the petition under the second, third or fourth subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person or corporation alleged to be liable to taxation for the property omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such property an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding

year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied.

§ 56-a. Correction of assessments, and returning and refunding of erroneous taxes. The board of supervisors of any county may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax erroneously or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 57. Reassessment of property illegally assessed. Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at

the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied.

§ 58. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuation as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use.

§ 59. Tax-roll and collector's warrant. On or before December first in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve, not later, however, than the first day of February in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax-roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the first of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of May, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of May, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended

by overseers of the poor for the support of the poor and moneys to defray any other town expenses or charges.

2. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December first, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated.

§ 60. Statement of taxes upon certain corporations by clerk of supervisors. The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric light line and gas company including a company engaged in the business of supplying natural gas in each tax district in the county, and on refusal or neglect so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district or county attorney in the name of the county.

§ 61. Statement of valuation to be forwarded to tax commission. The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the tax commission in the form to be prescribed by it a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for special district, town, city, county and state purposes. Also the aggregate assessed valuation of bank stock and other personal property exclusive of bank stock classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors or administrators, assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments.

The tax commission shall certify to the comptroller, on his request, before the thirty-first of December in each year, such extracts or items, from the returns above mentioned, as he may desire.

§ 62. Abstract of warrant to be furnished county treasurer. On or before the first day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him.

§ 64. Statistics of taxation, revenue and debt. The comptroller shall collect in such detail as may be desirable statistical information relative to the assessment and collection of taxes and other revenue of the municipalities within the state, and of the extent and character of the indebtedness of the several municipalities, and of the provisions and operation of sinking funds for the extinction of such indebtedness. It shall be the duty of all taxing officials and financial officers of any municipality to furnish all information requested by the comptroller. The comptroller shall furnish an abstract of such statistical information to the state tax commission for publication in the annual report of such commission.

ARTICLE 4.**Collection of Taxes**

- Section 69. Notice by collector; general.
- 69a. Nonresidents; statement of taxes.
70. Notice by collector; nonresidents in towns.
- 70a. Notice by collector; nonresidents in cities.
- 70b. Receipts for taxes.
71. Collection of taxes; sale of personal property.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of property.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
- 88a. Re-assessment of taxes levied on imperfectly described real property.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
95. Article, how applicable.

§ 69. Notice by collector; general. Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city.

§ 69-a. Nonresidents; statement of taxes. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes.

§ 70. Notice by collector; nonresidents in towns. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the property sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until canceled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to

the collectors of the town, and the collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder.

§ 70-a. Notice by collector; nonresidents in cities.

A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in any city of this state in which he or it is not actually a resident, may file with the city clerk of such city a notice stating his name, residence and post office address, or in case of a corporation, its principal office, and a description of the property sufficient to identify the same. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The city clerk shall, within five days after the delivery of the warrants for the collection of any tax in any such tax district, furnish to the collector or to the person by whatever name of office charged with the collection of such taxes, and such collector, or other person, shall within such time apply for a transcript of all notices so filed and each such collector or other person, within five days after the receipt of such transcripts, shall mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum

and in all cases where, by the provisions of any special law, no fee is charged where such tax is paid within thirty days or more after the delivery of such tax roll and warrant and the publication of such notice, no fee shall be charged or collected by such collector for the collection of such tax within the time limited by such special law for the payment of such tax. Upon the filing of such notice, the city clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered herein.

§ 70-b. Receipts for taxes. Every collector of taxes shall deliver or upon request forward by mail, a receipt wholly written with ink or partly printed and filled out with ink to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding copy or stub will remain. The tax commission shall prescribe the form of such receipts, stubs and books and they shall be furnished to the town collector by the board of supervisors, at the expense of the county; to the city collector by the common council, at the expense of the city; to the village collector by the village trustees at the expense of the village; to the school collector by the trustee or trustees at the expense of the school district. The expense of mailing receipts shall be a proper charge against the city, town, village or school district. At the time of giving such a receipt the collector shall make the same entries on the corresponding copy or stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer, or such officer or board to which such collector makes his return.

§ 71. Collection of taxes; sale of personal property. After the expiration of notice period thirty days, as provided in section sixty-nine of this chapter, the collector shall call, at least

once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If the owner of a parcel or portion of real property is a resident of the tax district in which such parcel or portion of real property is assessed, and his name is correctly entered on the assessment-roll, he shall be personally liable for the tax assessed against such parcel or portion of real property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

§ 72. Collection of taxes assessed against stocks in banks and banking associations. Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much

of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone, electric-light or gas company including a company engaged in the business of supplying natural gas, may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant. Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district

where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by the return of any collector that a tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be

included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.

If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him.

If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of property.

The collector shall receive the tax on personal property, or on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve.

The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

§ 81. Fees of collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per

centum as fees for all taxes returned to the county treasury as unpaid. In Suffolk county no fees shall be paid by the county treasurer on returned taxes.

§ 82. Return by collector of unpaid taxes. Each collector shall immediately upon the expiration of his warrant make and deliver to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, and upon the verification of the said account by the county treasurer he shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. In the county of Suffolk such return shall consist of the tax-roll and warrant together with the affidavit of the collector known also as the receiver of taxes that the taxes therein appearing, not marked paid, remain unpaid and that he has not upon diligent inquiry been able to discover any personal property out of which the same could be collected by levy and sale, together with a statement of the total amount of such unpaid taxes, and that he has in an appropriate column in said tax-roll, opposite the tax levied upon each separate parcel, or person therein named or described, inserted five per centum of the amount of the unpaid tax, and no separate copy or account of such unpaid taxes shall be made or required of collectors, or receivers in such county. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to this chapter, and in case any collector shall heretofore or hereafter fail to add said five per centum the county treasurer shall add

the same. Such return shall be indorsed upon or attached to said roll, and shall, subject to the provisions of this section, be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller, or in the county of Suffolk such tax, percentage and interest at the rate of ten per centum per annum computed from the first day of February after the same was levied may be paid to the county treasurer at any time before the first day of August succeeding the date of the warrant and thereafter at any time before the sale of the land for such unpaid tax, upon the payment of such tax, percentage and interest at the rate of ten per centum per annum, computed from the first day of February after the same was levied and the cost of advertising the land for sale for such unpaid taxes as apportioned by the county treasurer among the several parcels liable to be sold. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

§ 83. Return when collection has been enjoined.

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than April first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Collectors and receivers of taxes who have filed a bond as required by statute, shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

§ 86. Appointment of collector in case of vacancy. If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the

same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the appointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector

in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

§ 88-a. Reassessment of taxes levied on imperfectly described real property. The county treasurer of any county from which accounts of unpaid taxes are not returned to the comptroller shall examine the accounts of arrears of taxes received from the collector of each tax district and shall reject all taxes charged on real property deemed to be so imperfectly described or erroneously assessed, in form or substance, that the collection of the same by the sale of such real property cannot be enforced, and shall, on or before May first, deliver a transcript thereof to the supervisor of the tax district in which the real property on which taxes have been so rejected shall be located. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to such treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of such real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to such treasurer and be a legal charge upon such real property and be collected with the taxes thereon. A statement of the taxes on real property in each tax district remaining so rejected on the first day of July, including the amount of taxes, fees and interest thereon, shall be forwarded by the treasurer to the supervisor of the tax

district in which such real property was assessed, and such supervisor shall, prior to the first day of the annual meeting of the board of supervisors in such county, add to the assessment-roll of the tax district in which the real property is situated, for the then current year, an accurate description of such real property, the correct amount of taxes thereon, the tax of each year and kind of tax separately, stating that it is a reassessment, and charge the same therewith. The board of supervisors shall direct the collection of such taxes so added to the assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If such tax be not levied upon such real property as herein required, the board of supervisors shall cause the same with interest thereon at the rate of ten per centum per annum, to be levied upon the tax district in which originally assessed and collected with the other taxes of the same year.

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall, unless such tax shall have been rejected as provided by section eighty-eight-a, immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of ten per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for

all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to non-resident real property and nonresident taxes.

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. Payment of state tax. The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller

shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his sureties and county shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon

which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

ARTICLE 5**Collection of Nonresident Taxes**

- Section 100. Return of unpaid nonresident taxes.
101. Rejection of taxes.
 102. Admission of nonresident taxes by comptroller and its effect.
 103. Payment to the county treasurer of excess of arrears credited.
 104. Cancellation of tax by comptroller.
 105. Transmittal of statement of canceled taxes to board of supervisors.
 106. Correction of imperfect descriptions.
 107. Nonresident taxes, when and how paid to comptroller.
 108. Deduction of overcharges.
 109. Overpaid taxes.

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission

of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct

amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the comptroller may require a map of the subdivisions. Any person

may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Deduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6

Sales by Comptroller for Unpaid Taxes and Redemption of Lands

- Section 120. Notice of sale.
121. Maps to be furnished comptroller.
122. Sale, how conducted.
123. Purchases by comptroller for state or county.
124. Withdrawal from sale of lands upon which the state has a lien.
125. Payment of bids and certificate of purchase.
126. New certificate upon setting aside sale.
127. Redemption of lands.
128. Redemption of lands conjointly assessed.
129. Prohibition of the despoliation of lands sold.
130. Notice of unredeemed lands.
131. Comptroller's deed and application therefor.
132. Effect of former deeds.
133. Possession of lands by the state.
134. Notice to occupants.
135. Certificate of nonredemption and completion of title.
136. Redemption by occupant and certificate of redemption.
137. Redemption by occupant before notice and effect of failure to redeem.
138. Lien of mortgage not affected by tax sale.
139. Redemption by mortgagee before notice.
140. Cancellation of sales.
141. Setting aside cancellation of sale.
142. Expenses of sale.
143. Payment of moneys into state treasury.

§ 120. Notice of sale. The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and interest thereon, or any part thereof shall remain unpaid for one year after February first, following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the

county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of

the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

§ 123. Purchases by comptroller for state or county. The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be

subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of

the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase.

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have

been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of sale by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any

tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

§ 128. Redemption of lands conjointly assessed. If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other

judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

§ 130. Notice of unredeemed lands. The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of

supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the

land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring

the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant

does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of redemption. The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were

sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

§ 138. Lien of mortgage not affected by tax sale.

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this chapter, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of

notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

§ 139. Redemption by mortgagee before notice.

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April

twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

§ 140. Cancellation of sales. The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

§ 142. Expenses of sale. The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

ARTICLE 7**Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

- Section 150. When lands to be sold for unpaid taxes.
151. Advertisement and sale.
- 151-a. New certificate upon setting aside sale.
152. Redemption.
153. Redemption of real property stricken from tax-rolls.
154. Conveyance by county treasurer.
155. Conveyance and its effect.
156. When purchase-money to be refunded.
157. Lands which the state owns or upon which it has a lien.
158. Provisions relative to comptroller to apply to treasurer.
159. Expense of publishing notice to redeem.
160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes.

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurers of the counties of

Rockland and Suffolk may defer the sale of any parcel of non-resident real estate in their respective counties for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars. The county treasurer of Suffolk county on the order of the board of supervisors of said county may defer for not exceeding two years from the date of the levy of the tax, the sale for unpaid taxes of such properties subject thereto as such board may specify, and the unpaid taxes on such parcels shall meantime be charged with interest at the rate of ten per centum per annum.

§ 151. Advertisement and sale. The county treasurer shall immediately after the expiration of such six months cause to be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public action* at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio

* So in original.

for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

§ 151-a. New certificate upon setting aside sale.

If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale at which the bid was made, the county treasurer may set aside the sale of land for which the bid is made and all rights of the purchaser under such bid shall thereby be extinguished. A certificate of such sale may thereupon be issued by the county treasurer to any person who will pay the same amount as would have been payable by the original purchaser if the sale had not been set aside. If such certificate shall not have been sold within three months from the date of

such sale the county treasurer shall transfer the same to the county, in which case the whole quantity of land liable to sale for the purchase money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer upon the county the same rights as it would have acquired had the land been bid in for it at the sale.

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, provided such purchaser shall have notified the county treasurer thereof immediately upon the payment of such tax, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said

tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated.

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns.

§ 155. Conveyance and its effect. A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord.

§ 156. When purchase money to be refunded. Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him, or when the county treasurer shall have canceled any such sale, or when any such sale shall have been canceled by a judgment of a court of competent jurisdiction, in either case by reason of an error *of irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase money so paid, with interest upon the same being presented and audited as other county charges, and such money shall be charged to the tax district from which the tax was returned, and the same shall be levied and collected in the succeeding year and paid to the county treasurer.

§ 157. Lands which the state owns or upon which it has a lien. The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale,

* So in original.

transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office.

§ 158. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six.

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

§ 160. Article not to relate to certain cities. This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city.

ARTICLE 8**State Tax Department; State Board of Equalization**

- Section 170. State tax department.
- 170a. Subordinates.
 - 170b. Bureaus.
 - 170c. Expenses.
 - 171. Powers and duties of state tax commission.
 - 171a. Power to administer oaths and compel testimony.
 - 171b. Conference of local assessors.
 - 172. Official seal.
 - 173. Official visits to counties.
 - 173a. Reassessment.
 - 173b. Commission to enforce compliance with law.
 - 174. State board of equalization; powers and duties.
 - 175. Appeals from equalization by board of supervisors.
 - 176. Appeals; procedure before commission.
 - 176a. Commission's review of equalization by board of supervisors.
 - 177. Commission's determination on appeal or review.
 - 177a. Method of carrying out commission's equalization.
 - 178. Costs on appeal.
 - 179. Transfer of comptroller's powers and duties in assessment of corporation taxes.
 - 179a. Construction.

§ 170. State tax department. There is hereby created a state tax department the head of which shall be the state tax commission. The commission shall consist of three commissioners appointed by the governor by and with the advice and consent of the senate, one of whom shall be designated by the governor as president of the commission. Upon the appointment of a successor to the president of the commission the governor shall designate such successor or another member of the commission as president. The commissioners first appointed shall hold office for one, two and three years from January first, nineteen hundred and fifteen. Their successors shall be appointed

for full terms of three years from the expiration of the terms of their predecessors in office. If a vacancy shall occur otherwise than by expiration of term it shall be filled by appointment for the unexpired term. Each commissioner shall devote his entire time to the duties of his office. Any commissioner may, after notice and an opportunity to be heard, be removed by the governor for inefficiency, neglect of duty or misconduct in office.

The president of the commission shall receive an annual salary of six thousand five hundred dollars, and each of the other commissioners shall receive an annual salary of six thousand dollars.

§ 170-a. Subordinates. The commission shall appoint and may remove a secretary, and shall fix his annual salary at a sum not to exceed four thousand dollars. The commission may also appoint such deputy tax commissioners, tax assistants, agents, statisticians, experts or other assistants or employees as may be necessary for the exercise of its powers and the performance of its duties under this chapter, all of whom shall be in the classified civil service; and the commission shall prescribe their duties and fix their compensation, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

§ 170-b. Bureaus. There shall be in the tax department such bureaus as the tax commission may deem necessary within the appropriations therefor. Each bureau in the department shall be in charge of a deputy tax commissioner subject to the supervision and direction of the commission, and in addition to their respective duties as prescribed in this chapter, each bureau and the persons in charge thereof shall perform such other duties as may be assigned to them by the commission.

§ 170-c. Expenses. The commissioners, the deputy tax commissioners, the secretary, agents, experts, statisticians, tax assistants and other employees of the commission shall be entitled to receive from the state their actual and necessary expenses while engaged, outside of the city of Albany, in the performance

of their duties. Detailed statements of such expenses, duly verified, shall be submitted bearing the approval of the president of the commission, except those rendered by the commissioners need not be approved by the president.

§ 171. Powers and duties of state tax commission.

The state tax commission shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state, and confer with, advise, assist and direct assessors and other officials charged by the statutes of this state with duties relating to the assessment of property for taxation.

Second. Furnish local assessors with such information and instructions as may be necessary or proper to aid them in making assessments. Assessors shall comply with such instructions and their compliance may be enforced by the commission.

Third. Make such reasonable rules and regulations, not inconsistent with law, as may be necessary for the exercise of its powers and the performance of its duties under this chapter, and prescribe the form of blanks, reports, assessment-rolls, and other records relating to the assessment of property for taxation, and furnish such forms to assessors and other officers at the expense of the state. Local assessors shall follow the forms so prescribed and the commission shall enforce their use.

Fourth. On and after April fifteenth, nineteen hundred and fifteen, assess, determine, revise, readjust and impose the corporation taxes under article nine of this chapter.

Fifth. As provided in article two of this chapter fix and determine the full value of special franchises and equalize the same with other real property in the town, city or village in which the special franchises are situated.

Sixth. Administer, supervise and enforce the tax on mortgages as provided in article eleven of this chapter.

Seventh. Take testimony and proofs, under oath, with reference to any matter within the line of its official duty. Any member of such commission may be designated for that purpose.

Eighth. Require from all state and local officers such information as may be necessary for the proper discharge of its duties.

Ninth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the president or a majority of the commission or by adjournment thereof, or at such other places as it may designate.

Tenth. Compile and publish statistics relating to state and local taxation and assessments therefor.

Eleventh. Have general supervision of the assessment of property for taxation throughout the state, make investigations thereof and of the general system of state taxation from time to time.

Twelfth. To inquire into the provisions of the laws of other states and jurisdictions; to confer with tax commissioners of other states regarding the most effectual and equitable methods of assessment and taxation, and particularly regarding the best methods of reaching all property and avoiding conflicts and duplication of taxation of the same property, and to recommend to the legislature such measures as will bring about uniformity of methods of assessment and harmony and co-operation between the different states and jurisdictions in matters of taxation.

Thirteenth. Perform the other powers and duties conferred upon it by law.

Fourteenth. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

§ 171-a. Administer oaths and compel testimony.

The members of the tax commission, their deputies, secretary or other officer or employee duly designated and authorized by the commission for that purpose shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the powers or duties of the commission under this article. The commission shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents pertinent to the investigations and inquiries which it is authorized to conduct, and to examine them in relation to any matter which it has power to investigate and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the tax commission or excused from attendance.

A justice of the supreme court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the commission's subpoenas.

Any person who shall testify falsely in any material matter pending before the commission shall be guilty of and punishable for perjury.

The officers who serve the commission's summons or subpoenas and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record.

§ 171-b. Conference of local assessors. The commission may request the local assessors of every tax district in the state to meet with the commission once in two years, upon a day and at a place designated, for the purpose of considering matters relating to taxation, securing more uniformity of valuation throughout the state, and discussing and formulating desirable changes in the laws relating to taxation and method of assessment. The traveling and other necessary expenses incurred by the local assessors in attending such meeting shall be a charge against the county within which the district which they represent is located. In counties wholly within a city such expenses shall be a charge against said city.

§ 172. Official seal. The state tax commission shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners, deputy commissioner or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven.

§ 173. Official visits to counties. The tax commission shall cause an official visit to be made in every county in the state at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors

faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assessment of all property not exempt from taxation at its full value. The members of the board of supervisors of the county and the assessors of the cities, towns and villages within the county shall meet at the place or places within the county designated by the commission. Supervisors in addition to the compensation provided by section twenty-three of the county law, and assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state tax commission or a member of such commission and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge in reference to the town officials and a village charge for the village assessors.

§ 173-a. Reassessment. At any time within thirty days after the completion of the assessment-roll by the assessors of any tax district, if the commission shall have reason to believe from information furnished by any taxpayer or otherwise that such assessment-roll shows undervaluations, inequalities, omissions or irregularities, sufficient to make it inequitable as between owners of real property taxable within the tax district or as between the tax district and other tax districts in a county or in a city comprising more than one county, it may apply to any justice of the supreme court of the judicial district within which such tax district is wholly or partly located, for an order directed to the assessors of such tax district, requiring such assessors to show cause at a time and place specified therein, why such assessment-roll should not be corrected. Such order shall be returnable before the justice issuing it, on a day not later than ten days from the date of the issue thereof. If it shall appear upon the return day of such order that such assessment-roll shall not have been prepared and completed in accordance with the provisions of this chapter, such justice acting summarily may by order direct such

assessors to correct such inequalities, irregularities, omissions and undervaluations, and in his discretion, may cancel such roll and direct that a new assessment-roll for such tax district be made by such assessors, and shall fix and determine the date on which such new assessment-roll shall be completed, the date on which application for review of the new assessment shall be heard, and the date on which the roll shall be filed and delivered to the supervisors or other lawful authority.

Notice of such hearing for review shall be given one week in advance in the same manner as the notice of the first completion of the assessment-roll so cancelled. After the determination of complaints the assessors shall attach a certificate to the new assessment-roll that such roll has been completed in conformity with the provisions of the order of the justice, and such roll shall be the assessment-roll of such tax district in place of the assessment-roll cancelled by order of such justice. If such new assessment-roll cannot be completed in time to take the place of the original assessment-roll in such district for the levy and collection of taxes for the current year, said taxes shall be levied and collected upon the basis of the original assessment-roll and when the new assessment-roll is completed the inequalities in the taxes levied on the basis of the original assessment-roll shall be remedied and compensated in the levy and collection of taxes in such district for the year next following the completion of the new assessment-roll by crediting the taxes levied in excess of what they would have been had the reassessment been made in time, or charging in addition the difference between the amounts levied on the basis of the original assessment-roll and the amounts which would have been levied on the basis of the new assessment-roll, as the case may be.

In cities the mayor or a borough president and in towns a supervisor and in villages the president or a trustee may apply to the tax commission on behalf of the tax district which he wholly or in part represents, for a hearing and determination of the question of inequalities in the assessment of property as between such tax district and other tax districts in the county or in a city where said city comprises more than one county. After such application a hearing shall be held and upon a determination

that sufficient inequalities exist therefor, the commission shall apply to a justice of the supreme court as in this section provided, for the correction of the assessment-roll of the tax district, or tax districts complained of. For the purposes of this section an incorporated village shall be deemed a tax district.

§ 173-b. Commission to enforce compliance with law. Whenever it shall appear to the satisfaction of the tax commission that any assessor or other public officer or employee whose duties relate to the assessment of property for taxation has failed to comply with the provisions of this chapter or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commission after a hearing on the facts may issue its order directing such assessor or other officer to comply with such provisions of law or of its rules, and if such assessor or other officer for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a justice of the supreme court of the proper county for a summary order to compel such assessor or officer to comply with such provisions of law or of the commission's order, and the justice shall have power to issue such order.

§ 174. State board of equalization; powers and duties. The commissioners of the land office and the members of the tax commission shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state tax commission, and shall in accordance with the rules of equalization set forth in section fifty of this chapter so far as applicable fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. In so fixing such aggregate amount of assessment for a county the state board of equalization shall not include the shares of stock of banks or banking associations assessed pursuant to article two of this chapter. The board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such

sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county.

§ 175. Appeals from equalization by board of supervisors. The mayor of a city in behalf of said city, a borough president in behalf of his borough, any supervisor in behalf of a city or town which he wholly or in part represents, may appeal to the tax commission, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the common council or board of estimate of such city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent endorsed thereon or annexed thereto, together with the affidavit of the mayor or supervisor so appealing, that in his opinion injustice has been done to such city or town by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the tax commission.

§ 176. Appeals; procedure before commission. The tax commission may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to hearing or trial. Such rules shall provide for a hearing on the papers and proofs submitted to the board of

supervisors on making the equalization, and also for the taking of additional evidence offered by either party. The commission may, by its deputies, agents or other assistants, examine and inquire into the equalization appealed from, and may receive in evidence at such hearing the testimony of its examining deputies, agents or other assistants. The appeal shall be heard in the county in which it originated. Such hearing shall be had at a time and place to be fixed by the commission upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the commission shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits.

§ 176-a. Commission's review of equalization by board of supervisors. The tax commission shall have power on complaint to review the equalization fixed by the board of supervisors of any county or other lawfully constituted authority. Due notice of the hearing on such review shall be given by the commission to the clerk of the board of supervisors of the county, whose duty it shall be to transmit a copy of such notice to each supervisor of the county. In the city of New York such notice shall be given to the secretary of the board of taxes and assessments.

§ 177. Commission's determination on appeal or review. On appeal by any town, city, or borough from the board of supervisors' or other lawful authority's equalization or on review thereof by the commission of its own motion or on complaint the commission shall review the equalization made by the board of supervisors of the county or other lawful authority and shall determine whether any, and if any, what deductions or additions ought to be made from or to the aggregate corrected value of the real and personal property of any tax district as made and to what tax district or districts in such county the

amount of such deductions or additions, if any, shall be added or subtracted; and shall certify their determination, in writing, to such board of supervisors or other lawful authority and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor or borough president appealing, if any. Such determination shall have the same force and effect as an original equalization made by the board of supervisors or other lawful authority within the time prescribed by law and shall be carried into effect by such board or other lawful authority. In the city of New York for the purpose of equalization appeals, reassessment or reviews each borough shall be deemed a tax district.

§ 177-a. Method of carrying out commission's equalization. If any such equalization by the tax commission cannot be completed in time to take the place of the original equalization by the board of supervisors or other lawful authority, the commission shall determine the amount of state and county taxes paid or payable by any town, city or borough in the county under the original equalization, in excess of or less than that which such town, city or borough would have paid under the equalization as made by the commission. Any excess so determined shall be subtracted with interest, and any deficiency shall be added, with a proportionate part of such interest allowance, from or to the amount of county and state taxes charged in the next succeeding year to each such town, city or borough.

§ 178. Costs on appeal. The tax commission shall certify the reasonable expense on every appeal from an equalization by the county board of supervisors, or other lawful authority, not exceeding the sum of two thousand dollars for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and

expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the commission shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. Where no hearing is had on an appeal the costs and expenses shall be in the discretion of the tax commission but in no event shall exceed the amounts previously set forth in this section.

§ 179. Transfer of comptroller's powers and duties in assessment of corporation taxes. On and after the taking effect of this section all the powers and duties now conferred or imposed upon the state comptroller in relation to the assessment, determination, revision, readjustment and imposition of corporation taxes under article nine of the tax law, shall be transferred to and thereafter shall be exercised and performed by the state tax department, provided that the powers and duties now conferred or imposed upon the state comptroller with respect to corporation taxes under article nine of the tax law, so far as they relate to the collection of corporation taxes assessed and the crediting of such taxes erroneously paid, shall not be affected hereby, but shall continue to be exercised and performed by the state comptroller. The tax department shall furnish the state comptroller with a list or other statement of corporations or associations against which taxes have been assessed by the department under article nine of the tax law, showing the amount of tax chargeable to and due from each such corporation or association.

§ 179-a. Construction. Wherever the terms "board of tax commissioners," "state board of tax commissioners" or "state tax commissioners," "state comptroller" or "comptroller" occur in any law, or wherever in any law reference is made to such board or commissioners or officer, such term or reference shall be deemed to refer to the state tax department as established

by this article, so far as such law pertains to matters which are within the jurisdiction of such tax department. The term " assessor " shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with any duty relating to the assessment of property for taxation for state, county or local purposes.

ARTICLE 9

Corporation Tax

- Section 180. Organization tax.
181. License tax on foreign corporations.
182. Franchise tax on corporations.
183. Certain corporations exempt from tax on capital stock.
184. Additional franchise tax on transportation and transmission corporations and associations.
185. Franchise tax on elevated railroads or surface railroads not operated by steam.
186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.
187. Franchise tax on insurance corporations.
188. Franchise tax on trust companies.
189. Franchise tax on savings banks.
190. Purchase of state bonds; credit to be given.
191. Tax upon foreign bankers.
192. Reports of corporations.
193. Value of stock to be appraised.
194. Further requirements as to reports of corporations.
195. Powers of tax commission to examine into affairs of corporations.
196. Notice of statement of tax; interest.
197. Payment of tax and penalty for failure.
198. Revision and readjustment of accounts by tax commission.
199. Review of determination of tax commission by certiorari.
200. Regulations as to such writ of certiorari.
201. Warrant for the collection of taxes.
202. Information of delinquents.
203. Action for recovery of taxes; forfeiture of charter of delinquent corporations.

- Section 204. Reports to be made by the secretary of state.
205. Exemptions from other state taxation.
206. Application of taxes.
207. Limitation of time.

§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than five dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. If the board of railroad commissioners or public service commission shall have heretofore granted or the public service commission shall hereafter grant, such certificate and upon an

appeal from the determination of such board of railroad commissioners or public service commission, such certificate has been or may hereafter be denied the state treasurer shall refund the amount of tax so paid to the railroad corporation or corporations by which such tax was paid, upon proof of payment being presented and appropriation being made therefor.

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such taxes shall be paid shall be fixed by the state tax commission, which shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof as it has in the case of domestic corporations and the comptroller shall have the same power to issue his warrant for the collection of such taxes, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a

receipt from the comptroller for the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state.

§ 182. Franchise tax on corporations. For the privilege of exercising its corporate franchises in this state every domestic corporation, joint stock company or association, and for the purpose of doing business in this state, every foreign corporation, joint stock company or association, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereon, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

§ 183. Certain corporations exempt from tax on capital stock. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

§ 184. Additional franchise tax on transportation and transmission corporations and associations. Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, except a ferry company operating between any of the boroughs of the city of New York under a lease granted by the city, express, navigation, pipe line, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which

shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

§ 187. Franchise tax on insurance corporations. An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross

amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall

be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

Franchise Tax—Insurance Corporations. Revise and Settle Accounts Years 1910 and 1911.

AN ACT authorizing the comptroller to revise and settle accounts paid under the provisions of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven.

Became a law April 11, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The comptroller is hereby authorized to readjust and resettle any account for taxes settled under and by virtue of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, where it is shown, by proof submitted to him, that any domestic corporation authorized to transact business pursuant to subdivision four of section seventy of the insurance law held, registered in its name or in the name of a public department, a public officer or officers of this state or of any other state or of the United States, in trust for such corporation, respectively on the thirtieth day of June, nineteen hundred and ten, and the thirtieth day of June, nineteen hundred and eleven, any bonds of the state of New York bearing interest at the rate not exceeding three per centum per annum, by crediting to such corporation upon its current account for taxes, pursuant to section one hundred and eighty-seven of the tax law, one per centum of the par value of such bonds so held, not exceeding the amount of tax due and payable for each such year, respectively; provided that such credit shall only be allowed to a corporation to which a credit has not previously been allowed for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, respectively, pursuant to section one hundred and ninety of the tax law; and provided further that such credit, if allowed pursuant to this act, shall not be subject to any charge for interest.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 267.]

§ 188. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized

to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits.

§ 189. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings.

§ 190. Purchase of state bonds; credit to be given. Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for

the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest.

§ 191. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other incorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only.

§ 192. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the tax commission of its condition at the close of its business on October

thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter shall, on or before August first of each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the tax commission of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this

chapter, shall, on or before March first in each year, make a written report to the tax commission of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the tax commission of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the tax commission may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the tax commission may require.

§ 193. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of

this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the tax commission with the report provided for in the last section. If the tax commission is not satisfied with the valuation so made and returned it is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by it, and the taxes, penalties and interest to be paid the state.

§ 194. Further requirements as to reports of corporations. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the tax commission may require to be included therein, and it may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The commission may require at any time a further or supplemental report under this article, which shall contain information and data upon such matters as the commission may specify.

§ 195. Powers of tax commission to examine into affairs of corporations. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the commission, or if any such report is not made as herein required, the commission is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by it for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The commission shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to it, the books and

records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for its information, and may appoint a commissioner by a written appointment under its official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the commission. The commission shall, therefrom, or from any other data which shall be satisfactory to it, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the commission.

§ 196. Notice of statement of tax; interest. Upon auditing and stating every account for taxes under this article, the commission shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made and shall be added thereto and collected therewith by the comptroller.

§ 197. Payment of tax and penalty for failure. A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and

eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof; and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the commission, within any reasonable time to be specified by the commission, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full.

§ 198. Revision and readjustment of accounts by tax commission. If an application be filed with the commission by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the commission may at any time upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to it or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded; or that payment has been illegally made or exacted of any such account, the commission shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against

any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the commission such assignment shall thereupon be entitled to credit on the books of the commission for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The commission shall forthwith send written notice of its determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to its post-office address.

§ 199. Review of determination of tax commission by certiorari. The determination of the commission upon any application made to it by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the commission shall return, on such certiorari, the accounts and all the evidence before it on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party.

§ 200. Regulations as to such writ of certiorari. No certiorari to review any audit and statement of an account or any determination by the commission under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination.

Eight days' notice shall be given to the commission of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account must be deposited with the state treasurer before making the application and an undertaking filed with the commission, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the commission affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals.

§ 201. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the commission of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

§ 202. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock

company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof.

§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the commission under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled.

§ 204. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the tax commission a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month.

Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The commission may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the commission whenever required by it relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the commission in its request for such report.

§ 5. The state board of tax commissioners shall continue as now constituted until the appointment and qualification of tax commissioners, pursuant to the tax law as hereby amended, and thereupon the state board of tax commissioners shall be abolished and the terms of office of the members of the state board of tax commissioners shall expire; and thereupon the state tax commission as constituted in pursuance of the tax law as amended by this act, shall be deemed and held to constitute a continuation of the state board of tax commissioners as now constituted and not as a new commission, for the purpose of succession to all the rights, powers, duties and obligations of the state board of tax commissioners as now constituted, except as modified by this act, with the same force and effect as if such modifications were made without any change in the membership of the present board; and the present board as now constituted and the commission to be constituted in pursuance of the tax law as amended by this act, shall be deemed and held to be one continuing commission, notwithstanding the changes in the membership thereof. The officers and employees of the state board of tax commissioners, whose positions are not abolished by the tax law as amended by this act, shall continue in their respective offices and employments until the appointment and qualification of their successors in pursuance of the tax law as amended by this act, and in pursuance of the civil service law. Officers and employees of the state comptroller exercising functions which, under the tax law as amended by this act, are transferred to the state tax commission shall be eligible for transfer and appointment, without examination, to positions in the state tax department.

§ 6. Upon the appointment and qualification of tax commissioners pursuant to the tax law as amended by this act, the tax department shall be entitled to have possession of all books, maps, papers, records or other documents then in the possession of the state board of tax commissioners or of the state tax commissioners; and shall likewise be entitled to have possession of all books, maps, reports, papers, records and other documents of whatever description then in the possession of the state comptroller relating to the powers and duties respecting the assessment, determination, revision, readjustment or imposition of corporation taxes under article nine of the tax law hereby transferred to and conferred or imposed upon the tax department.

§ 7. This act shall not affect pending actions or proceedings, civil or criminal, brought by or against the state board of tax commissioners or the state comptroller, but the same may be prosecuted or defended in the name of the state tax commission provided the subject matter thereof is within the statutory jurisdiction of such commission. Any investigation, examination or proceeding undertaken, commenced or instituted by the state board of tax commissioners or by the state comptroller in relation to corporation taxes under article nine of the tax law, prior to the taking effect of this act may be conducted and continued to a final determination by the state tax commission in the same manner, under the same terms and conditions and with the same effect as though the state board of tax commissioners had not been abolished or the powers and duties of the state comptroller in relation to corporation taxes under article nine of the tax law had not been transferred to the tax department.

§ 205. Exemptions from other state taxation. The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from

assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter.

§ 206. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon.

§ 207. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law.

ARTICLE 10**Taxable Transfers**

- Section 220. Taxable transfers.
221. Exceptions and limitations.
- 221a. Rates of tax.
- 221-b. Exemption of certain personal property.
222. Accrual and payment of tax.
223. Discount and interest.
224. Lien of tax and collection by executors, administrators and trustees.
225. Refund of tax erroneously paid.
226. Taxes upon devises and bequests in lieu of commissions.
227. Liability of certain corporations to tax.
228. Jurisdiction of the surrogate.
229. Appointment of appraisers, stenographers and clerks.
230. Proceedings by appraiser.
231. Determination of surrogate.
232. Appeal and other proceedings.
233. Composition of transfer tax upon certain estates.
234. Surrogates' assistants in New York, Kings and other counties.
235. Proceedings by district attorneys.
236. Receipts from county treasurer or comptroller.
237. Fees of county treasurer.
238. Books and forms to be furnished by the state comptroller.
239. Reports of surrogate and county clerk.
240. Reports of county treasurer.
241. Report of state comptroller; payment of taxes; re-funds in certain cases.
242. Application of taxes.
243. Definitions.
244. Exemptions in article one not applicable.
245. Limitation of time.

§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any tangible property within the state and of intangible property, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases, subject to the exemptions and limitations hereinafter prescribed:

1. When the transfer is by will or by the intestate laws of this state of any intangible property, or of tangible property within the state, from any person dying seized or possessed thereof while a resident of the state.

2. When the transfer is by will or intestate law, of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership, and the decedent was a non-resident of the state at the time of his death; or when the transfer is by will or intestate law of capital invested in business in the state by a non-resident of the state doing business in the state either as principal or partner.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to and divided pro rata among all the general legatees

and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of intangible property, or of tangible property within the state, made by a resident, or of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership made by a nonresident or capital invested in business in the state by a nonresident of the state doing business in the state either as principal or partner by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will.

7. Whenever property is held in the joint names of two or more persons, or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the whole property to which such transfer relates belonged absolutely to the deceased tenant by the entirety, joint tenant or joint depositor and had been bequeathed to the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, by such deceased tenant by the entirety, joint tenant or joint depositor by will.

8. The tax imposed hereby shall be upon the clear market value of such property, at the rates hereinafter prescribed.

§ 221. Exceptions and limitations. Any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, wherever incorporated, including corporations organized exclusively for bible or tract purposes and corporations organized for the enforcement of laws relating to children or animals, shall be exempted from and not subject to the provisions of this article. There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or associations wherever incorporated or located, organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to

receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. There shall also be exempted from and not subject to the provisions of this article all property or any beneficial interest therein so transferred to any father, mother, husband, wife, widow or child of the decedent, grantor, donor or vendor if the amount of the transfers to such father, mother, husband, wife, widow or child is the sum of five thousand dollars or less; but if the amount so transferred to any father, mother, husband, wife, widow or child is over five thousand dollars, the excess above these amounts, respectively, shall be taxable at the rates set forth in the next section.

§ 221a. Rates of tax. 1. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five thousand dollars, to any father, mother, husband, wife, or child of the decedent, grantor, donor or vendor, or to any child adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars to any lineal descendant of the decedent, grantor, donor or vendor, born in lawful wedlock, the tax on such transfers shall be at the rate of

One per centum on any amount up to and including the sum of twenty-five thousand dollars;

Two per centum on the next seventy-five thousand dollars or any part thereof;

Three per centum on the next one hundred thousand dollars or any part thereof;

Four per centum on the amount representing the balance of each individual transfer.

2. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars or more, to a brother, sister, wife or widow of a son, or the husband of a daughter of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, the tax on such transfers shall be at the rate of

Two per centum on any amount up to and including the sum of twenty-five thousand dollars;

Three per centum on the next seventy-five thousand dollars or any part thereof;

Four per centum on the next one hundred thousand dollars or any part thereof;

Five per centum on the amount representing the balance of each individual transfer.

3. Upon all transfers taxable under this article of property or any beneficial interest therein of an amount in excess of the value of five hundred dollars, to any person or corporation other than those enumerated in paragraphs one and two of this section the tax on such transfers shall be at the rate of

Five per centum on any amount up to and including the sum of twenty-five thousand dollars;

Six per centum on the next seventy-five thousand dollars or any part thereof;

Seven per centum on the next one hundred thousand dollars or any part thereof;

Eight per centum on the amount representing the balance of each individual transfer.

§ 221-b. Exemption of certain personal property.

A transfer of pictures, statuary, works of art, antiques, books, manuscripts or other similar personal property shall be exempted from and not subject to the provisions of this article, if within two years after such transfer the person to whom such transfer is made shall present the same to the state, or to a municipal

corporation of the state for educational, scientific, literary, library, or historical purposes; and if the tax thereon shall have been theretofore paid the amount thereof shall be refunded in accordance with the provisions of this article.

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be

personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be

repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed by the surrogate having jurisdiction within two years from and after the date of entry of the order fixing the tax, or be modified or reversed at any time on an appeal taken therefrom within the time allowed by law on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, unless an appeal shall be taken therefrom, in which case no such application shall be made after one year from the final determination on such appeal or of an appeal taken therefrom, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount therefore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted. This section, as amended, shall apply to

appeals and proceedings now pending and taxes heretofore paid in relation to which the period of one year from such reversal or modification has not expired when this section, as amended, takes effect.

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons,

including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first

acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

§ 229. Appointment of appraisers, stenographers and clerks. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York, four persons in the counties of Kings and Bronx, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk, Chautauqua and Westchester, to act as appraisers therein. The state comptroller, from time to time and whenever in his opinion it is necessary, may also appoint and at pleasure remove not to exceed two additional persons to act as transfer tax appraisers in the county of New York, to whom shall be referred the appraisal of delinquent estates pending before the transfer tax appraisers in New York county, where more than eighteen months have elapsed since the death of such decedents, respectively, and also to act as appraiser of other estates whenever it shall appear to the comptroller that the services of such additional appraiser is necessary. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not

exceed the following amounts: In New York county, four thousand dollars; in Kings and Bronx counties, four thousand dollars; in Albany, Erie, Queens and Westchester counties, three thousand dollars; in Onondaga county, two thousand five hundred dollars; in Nassau, Orange and Rensselaer counties, two thousand dollars; in Monroe and Oneida counties, one thousand five hundred dollars; in Chautauqua county, twelve hundred dollars; in Dutchess, Niagara, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with one managing clerk, at a salary not to exceed four thousand dollars a year, whose duties shall be prescribed by the state comptroller, nine stenographers, three clerks, one examiner of values, and one assistant examiner of values, whose salaries shall not exceed two thousand dollars a year each, and one junior clerk, whose salary shall not exceed six hundred dollars a year; the appraisers of Kings and Bronx counties, with four stenographers, whose salaries shall not exceed two thousand dollars a year each, one clerk, whose salary shall not exceed one thousand five hundred dollars a year, one page whose salary shall not exceed four hundred and eighty dollars a year, and the appraiser of Erie county with one clerk, whose salary shall not exceed fifteen hundred dollars a year, and the appraiser of Westchester county with one clerk, whose salary shall not exceed the sum of twelve hundred dollars a year, and the appraiser of Queens county with one clerk, whose salary shall not exceed the sum of fifteen hundred dollars a year, and the appraiser of Oneida county with one stenographer, whose salary shall not exceed the sum of nine hundred dollars a year, such employees to be appointed by the state comptroller. The state comptroller shall also retain out of any funds in his hands on account of said tax a sum sufficient to provide each of

the additional transfer tax appraisers in New York county, whenever appointed as hereinbefore provided, with a stenographer, whose salary shall not exceed the rate of two thousand dollars a year each, such employees to be appointed by the state comptroller. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding fifteen thousand dollars a year in New York county, five thousand dollars a year in Kings and Bronx counties and one thousand dollars a year in Queens county.

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary

traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity for any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto

had then acquired such increase from the person from whom the title to their respective estates or interest is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred, and the surrogate shall enter a temporary order determining the amount of said tax in accordance with this provision; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article; and the executor or trustee of each estate, or the legal representative having charge of the trust fund, shall immediately upon the happening of said contingencies or conditions apply to the surrogate of the proper county, upon the verified petition setting forth all the facts, and giving at least ten days' notice by mail to all interested persons or corporations, for an order modifying the temporary taxing order of said surrogate so as to provide for the final assessment and determination of the tax in accordance with the ultimate transfer or devolution of said property. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account

of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited for the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of

any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

§ 234. Surrogate's assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, five thousand dollars; a transfer tax clerk, two thousand and four hundred dol-

lars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, twelve hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a deputy transfer tax assistant, three thousand dollars; three transfer tax clerks, one at a salary of two thousand dollars, one at a salary of fifteen hundred dollars and one at a salary of one thousand dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article. The assistant clerk now in office shall continue in office as transfer tax clerk at the salary of fifteen hundred dollars.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, fifteen hundred dollars.

6. In Queens county, a transfer tax clerk, fifteen hundred dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, one thousand dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

13. In Richmond county, a transfer tax clerk, one thousand dollars.

14. In Nassau county, a transfer tax clerk, twelve hundred dollars.

15. In Bronx county, a transfer tax assistant, two thousand dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article.

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or

where there has been a contest, the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of

fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

§ 237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

§ 238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and

the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

§ 239. Reports of surrogate and county clerk. Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and not previously paid into the state treasury, except as provided in the next section, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

§ 241. Report of state comptroller, payment of taxes; refunds in certain cases. The state comptroller shall deposit all taxes collected by him under this article, except as hereinafter otherwise provided, in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state *comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns.

Whenever the tax on a contingent remainder has been determined at the highest rate which on the happening of any of said contingencies or conditions would be possible under the provisions of this article, the state comptroller, in the counties wherein this tax is payable direct to him, and in all other counties the treasurer of said counties, respectively, when such tax is paid shall retain and hold to the credit of said estate so much of the tax assessed upon such contingent remainders as represents the difference between the tax at the highest rate and the tax upon such remainders which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and the state comptroller or the county treasurer shall deposit the amount

* So in original.

of tax so retained in some solvent trust company or trust companies or savings banks in this state, to the credit of such estate, paying the interest thereon when collected by him to the executor or trustee of said estate, to be applied by said executor or trustee as provided by the decedent's will. Upon the happening of the contingencies or conditions whereby the remainder ultimately vests in possession, if the remainder then passes to persons taxable at the highest rate, the state comptroller or the county treasurer shall turn over the amount so retained by him to the state treasurer as provided herein and by section two hundred and forty of this article, or if the remainder ultimately vests in persons taxable at a lower rate or a person or corporation exempt from taxation by the provisions of this article, the state comptroller or the county treasurer shall refund any excess of tax so held by him to the executor or trustee of the estate, to be disposed of by said executor or trustee as provided by the decedent's will. Executors or trustees of any estate may elect to assign to and deposit with the state comptroller or the county treasurer, bonds or other securities of the estate approved by the state comptroller, or the county treasurer, both as to the form of the collateral and the amount thereof, for the purpose of securing the payment of the difference between the tax on said remainder at the highest rate and the tax upon said remainder which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and cash for the balance of said tax as assessed, which said bonds or other securities shall be held by the state comptroller, or the county treasurer, to the credit of said estate until the actual vesting of said remainders, the income therefrom when received by the state comptroller or the county treasurer to be paid over to the executor or trustee during the continuance of the trust estates and then to be finally disposed of in accordance with the ultimate transfer or devolution of said remainders as hereinbefore provided; and it shall be the duty of the executors or trustees of such estates to forthwith notify the state comptroller of the actual vesting of all such contingent remainders.

If any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount in excess of the sum necessary

to pay the transfer tax upon such contingent remainders at the highest rate as aforesaid, the excess of tax so deposited shall be returned to the executor or trustee, or if any executor or trustee shall have deposited with the state comptroller, or the county treasurer, cash or securities, or both cash and securities, to an amount less than is sufficient to pay the tax upon such contingent remainders as finally assessed and determined, the executor or trustee of said estate shall forthwith, upon the entry of the order determining the correct amount of tax due, pay to the state comptroller, or the county treasurer, whichever is entitled under the provisions of this article to receive the tax, the balance due on account of said tax.

§ 242. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct.

§ 243. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein passing or transferred to individuals or corporate legatees, devisees, heirs, next of kin, grantees, donees or vendees, and not as the property or interest therein of the decedent, grantor, donor or vendor and shall include all property or interest therein, whether situated within or without this state. The words "tangible property" as used in this article shall be taken to mean corporeal property such as real estate and goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt. The words "intangible property" as used in this article shall be taken to mean incorporeal property, including money, deposits in bank, shares of stock, bonds, notes, credits, evidences of an interest in property and evidences of debt. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in the possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean

the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article. The words "the intestate laws of this state," as used in this article, shall be taken to refer to all transfers of property, or any beneficial interest therein, effected by the statute of descent and distribution and the transfer of any property, or any beneficial interest therein, effected by operation of law upon the death of a person omitting to make a valid disposition thereof, including a husband's right as tenant by the curtesy or the right of a husband to succeed to the personal property of his wife who dies intestate leaving no descendants her surviving.

For any and all purposes of this article and for the just imposition of the transfer tax, every person shall be deemed to have died a resident, and not a nonresident, of the state of New York, if and when such person shall have dwelt or shall have lodged in this state during and for the greater part of any period of twelve consecutive months in the twenty-four months next preceding his or her death; and also if and when by formal written instrument executed within one year prior to his or her death or by last will he or she shall have declared himself or herself to be a resident or a citizen of this state, notwithstanding that from time to time during such twenty-four months such person may have sojourned outside of this state and whether or not such person may or may not have voted or have been entitled to vote or have been assessed for taxes in this state; and also if and when such person shall have been a citizen of New York sojourning outside of this state. The burden of proof in a transfer tax proceeding shall be upon those claiming exemption by reason of the alleged nonresidence of the deceased. The wife of any person who would be deemed a resident under this section shall also be deemed a resident and her estate subject to the payment of a transfer tax as herein provided, unless said wife has a domicile separate from him.

§ 244. Exemptions in article one not applicable.

The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article.

§ 245. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual.

ARTICLE 11**Tax on Mortgages**

Section 250. Definitions.

251. Exemption from local taxation.

252. Exemptions.

253. Recording tax.

254. Optional tax on prior mortgages.

255. Supplemental mortgages.

256. Mortgages for indefinite amounts or for contract obligations.

257. Payment of taxes.

258. Effect of nonpayment of taxes.

259. Trust mortgages.

260. Determination and apportionment by the state tax commission.

261. Payment over and distribution of taxes.

262. Expenses of officers.

263. Supervisory power of tax commission and comptroller.

264. Tax on prior advance mortgages.

265. Tax a lien; exceptions.

266. Enforcement; procedure.

267. Idem; where recovery is had against trust mortgagee.

§ 250. Definitions. The term "real property" as used in this article, in addition to the definition thereof contained in section two of this chapter, includes everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The term "mortgage" as used in this article includes every mortgage or deed of trust which imposes a lien on or affects the title to real property, notwithstanding that such property may form a part of the security for the debt or debts secured thereby. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages

for the purpose of this article and shall be taxable at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition.

§ 251. Exemption from local taxation. All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter.

§ 252. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause.

§ 253. Recording tax. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by a mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article.

§ 254. Optional tax on prior mortgages. Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax.

§ 255. Supplemental mortgages. If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision

or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the tax commission.

§ 256. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any

contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall include an affidavit of appraisal of the value of the property made by at least two competent, disinterested persons and shall be preserved in his office. His determination and copies of the proofs as to the basis for computing the tax on such mortgage shall be forwarded to and subject to review by the state tax commission. Such mortgage shall not be recorded until the statement is filed or the proofs are furnished as required by this article.

§ 257. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

§ 258. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article

provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or the enforcement of any mortgage which is subject to the tax imposed by this article or of any debt or obligation secured by any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article; and whenever it shall appear that any mortgage has been recorded or that any advance has been made on a prior advance mortgage or on a corporate trust mortgage without payment of the tax imposed by this article there shall be paid in addition to the amount of the tax a sum equal to one per centum thereof for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith.

§ 259. Trust mortgages. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon

or become secured thereby, the corporation making such mortgage shall pay the tax on such amount at or before the time when such amount is to be advanced, accrues or becomes secured and shall, at the time of paying such tax, file in the office of the recording officer where such mortgage has been or is first recorded and with the tax commission a statement, verified by the secretary, treasurer or other proper officer, of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the certification of any bond or bonds by the trust mortgagee shall be deemed an advance under this article. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be endorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the office of the tax commission and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and amount of each advancement;

5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York.

§ 260. Determination and apportionment by the state tax commission. When the real property covered by a mortgage is situated in more than one tax district, the state tax commission shall deduct from the relative assessments of such real property in the respective tax districts covered by such mortgage any prior existing mortgage liens and shall then apportion the tax paid on such mortgage between the respective tax districts upon the basis of the relative assessments of such real property as the same appear on the last assessment-rolls less the deduction, if any. If, however, the whole or any part of the property covered by such a mortgage is not assessed upon the last assessment-roll or rolls of the tax district or districts in which it is situated, or is so assessed, as a part of a larger tract, that the assessed value cannot be determined, or if improvements have been made to such an extent as materially to change the value of the property so assessed, the tax commission may require the local assessors in the respective tax districts, or the mortgagor, or mortgagee, to furnish sworn appraisals of the property in each tax district, and upon such appraisals shall determine the apportionment. If such mortgage covers real property in two or more counties, the tax commission shall determine the proportion of the tax which shall be paid by the recording officer who has received the same to the recording officers of the other counties in which are situated the tax districts entitled to share therein. When any recording officer shall pay any portion of a tax to the

recording officer of any other county, he shall forward with such tax a description sufficient to identify the mortgage on which the tax has been paid, and the recording officer receiving such tax shall note on the margin of the record of such mortgage the fact of such payment, attested by his signature. The tax commission shall make an order of determination and apportionment in respect to each such mortgage and file a certified copy thereof with the recording officer of each county in which a part of the mortgaged real property is situated.

When the real property covered by a mortgage is partly within the state and partly without the state it shall be the duty of the tax commission to determine what portion of the mortgage or of advancements thereon shall be taxable under this article. Such determination shall be made in the following manner: First: Determine the respective values of the property within and without the state, and deduct therefrom the amount of any prior existing mortgage liens, excepting such liens as are to be replaced by the advancements under consideration. Second: Find the ratio that the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property. Third: Make the determination of the portion of the mortgage or of the advancements thereon which shall be taxable under this article by applying the ratio so found. If a mortgage covering property partly within and partly without the state is presented for record before such determination has been made, or at the time when an advance is made on a corporate trust mortgage or on a prior advance mortgage, there may be presented to the recording officer a statement in duplicate verified by the mortgagor or an officer or duly authorized agent of the mortgagor, in which shall be specified the net value of the property within the state and the net value of the property without the state covered by such mortgage. One of such statements shall be filed by the recording officer and the other shall be forthwith transmitted by him to the state tax commission. The tax payable under this article before the determination by the tax commission shall be computed upon such portion of the principal indebtedness secured by the mortgage, or of the sum advanced thereon, as the net value of the mortgaged property within the state bears

to the net value of the entire mortgaged property as set forth in such statement. The tax commission shall on receipt of the statement from the recording officer and on not less than ten days' notice served personally or by mail upon the mortgagor, the mortgagee and the state comptroller, proceed to make the required determination. In determining the separate values of the property within and without the state the tax commission shall consider only the tangible property, real and personal, except that leases of real property shall be deemed tangible property. For the purpose of determining such value the tax commission may require the mortgagor or mortgagee to furnish by affidavit or verified report such information or data as it may deem necessary, and may require and take testimony of the mortgagor, mortgagee or any other person. A certified copy of the order of determination and apportionment shall be delivered personally or by mail to the mortgagor, the mortgagee and the state comptroller, and any tax under such determination which has not been paid shall be paid within ten days after service of such certified copy; if, however, the tax paid at the time of filing the statement hereinbefore specified with the recording officer is in excess of the tax determined to be payable, the certificate of determination and apportionment shall direct the recording officer to refund to the person paying such tax the amount of such excess; provided that no refund shall be made of any taxes paid pursuant to a previous determination.

The mortgagor or mortgagee of any mortgage which covers property within and without the state may waive the determination provided for in this section and pay the tax upon the full amount of such mortgage or of any advancement thereon, and thereafter the whole amount of such mortgage or advancement shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article.

The tax commission shall adopt rules to govern the procedure and the manner of taking evidence in all the matters provided for by this section and may require verified statements to be furnished either by boards of assessors, recording officers or other persons having knowledge in relation to such matters. Failure on the part of any person or officer to furnish a statement or

other data when required so to do pursuant to the provisions of this section shall render such person or officer liable to a penalty of one hundred dollars, to be recovered by the attorney-general in an action brought in the name of the people of the state of New York.

In making determination and apportionment under this section the tax commission shall consider all advancements made upon a mortgage after July first, nineteen hundred and six, in the aggregate, which aggregate shall be obtained by adding all advancements made after July first, nineteen hundred and six, to the last advancement and the total shall be treated as a whole mortgage, considering the status of the property as of the time the last advancement is made. In all cases under this section in which it shall appear that the prior incumbrances exceed the assessed or appraised value of the property in one or more tax districts the commission may, by a process of equalization or otherwise, establish a basis of apportionment that will be equitable and fair.

In any case where a determination has been made pursuant to this section in respect to a mortgage or advancements upon a mortgage covering property within and without the state and the tax has been paid upon a portion of the indebtedness secured by such mortgage pursuant to such determination, the mortgagor or mortgagee or the owner of any bonds secured by such mortgage may file with the recording officer where such mortgage is first recorded a verified statement in form and substance as provided for in section two hundred and sixty-four of this article, which statement shall also specify the portion of the indebtedness secured by such mortgage or bonds upon which the tax has been paid, and thereupon the recording officer shall collect the tax upon the remaining portion of such mortgage or bonds, and all of the provisions of said section two hundred and sixty-four in respect to the indorsement of the payment of the tax and notation on the margin of the record of the mortgage shall be applicable to taxes paid upon such remaining portion, and thereafter the whole amount of such mortgage, advancement or bonds shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article.

§ 261. Payment over and distribution of taxes.

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his offices as provided in section two hundred and sixty-two, except taxes paid upon mortgages which under the provisions of section two hundred and sixty are to be apportioned by the tax commission between several counties, which taxes and money shall be paid over by him as provided by the determination of said tax commission within five days after the filing of said determination in his office. The county treasurer of each county shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. The remaining portion thereof in the counties of New York, Kings, Queens, Richmond and Bronx shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a statement containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the tax district in which the mortgaged property is situated, and if situated in two or more tax districts the amount apportioned to each tax district by the tax commission, and the amount deducted for his necessary expenses as approved by the tax commission and shall file the statement with the clerk of the board of supervisors, and a copy thereof with the tax commission. The boards of supervisors of the several counties shall, on or before the fifteenth day of Decem-

ber in each year, ascertain from the statement filed with their clerk by the recording officer the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each tax district, which shall be applicable to the payment of state, county and city, or town expenses; except that where a town contains within its limits an incorporated village, or portion thereof, the supervisors shall apportion to the village or villages so much of the share credited to the said town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town, and the remaining balance shall be applicable to the payment of state, county and town taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, which sum shall be credited to the general fund of the village.

§ 262. Expenses of officers. Recording officers and county treasurers shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the tax commission, which shall be retained by them out of the moneys coming into their hands.

§ 263. Supervisory power of tax commission and comptroller. The tax commission shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. Whenever a duly verified application for a refund of mortgage taxes, erroneously collected by a recording officer, is made to the tax commission it shall be the

duty of such commission to determine the amount that has been erroneously collected and make an order directing such recording officer to refund the amount so determined from mortgage tax moneys in his hands, or which shall come to his hands, to the party entitled to receive it and charge such amount back to the tax district that may have been credited with the same. If any recording officer shall have collected and paid over to the treasurer of any county, a tax paid upon a mortgage which under the provisions of section two hundred and sixty of this chapter is to be apportioned by the tax commission between several counties before such apportionment has been made, or if any recording officer shall have paid over to such treasurer more money than required on account of mortgage taxes such recording officer shall make a report to the tax commission in the form of a verified statement of facts and said commission shall determine the method of adjustment and issue its order accordingly. The comptroller shall have general supervisory power over all county treasurers in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers as he deems proper to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the comptroller may prescribe. The provisions of this section shall cover all transactions subsequent to July first, nineteen hundred and five.

§ 264. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same

time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage recorded prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate

trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article, and such bond or bonds shall be taxed upon the whole amount thereof notwithstanding the provisions of section two hundred and sixty of this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer, whose duty it is to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall not upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be

exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding.

§ 265. Tax a lien; exceptions. The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount

advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, together with interest and costs.

§ 266. Enforcement; procedure. In case the tax imposed by this article is not paid as in this article provided, the tax commission may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, whereby* stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which

*So in original.

such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury.

§ 267. Idem; where recovery is had against trust mortgagee. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches.

ARTICLE 12**Tax on Transfers of Stock**

Section 270. Amount of tax.

271. Stamps how prepared and sold.

271-a. Sale of stamps.

272. Penalty for failure to pay tax.

273. Canceling stamp; penalty for failure.

274. Contracts for dies; expenses how paid.

275. Illegal use of stamps; penalty.

275-a. Registration; penalty for failure.

276. Power of state comptroller.

277. Civil penalties; how recovered.

278. Effect of failure to pay tax.

279. Application of taxes.

280. Refund of tax erroneously paid.

§ 270. Amount of tax. There is hereby imposed and shall immediately accrue and be collected a tax, as herein provided, on all sales, or agreements to sell, or memoranda of sales of stock, and upon any and all deliveries or transfers of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of sale or transfer, whether intermediate or final, and whether investing the holder with the beneficial interest in or legal title to said stock, or merely with the possession or use thereof for any purpose, or to secure the future payment of money, or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents, except in cases where the shares or certificates of stock are issued without designated monetary value, in which cases the tax shall be at the rate of two cents for each and every share of such stock. It shall be the duty of the person or persons making or effectuating the sale or transfer to procure, affix and cancel the stamps and pay the tax provided by this article. It is not intended by this act to impose

a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited, nor upon mere loans of stock or the return thereof. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In the case of a sale or transfer, where the evidence of the transaction is shown only by the books of the association, company or corporation, the stamp shall be placed upon such books, and it shall be the duty of the person making or effectuating such sale or transfer to procure and furnish to the association, company or corporation the requisite stamps, and of such association, company or corporation to affix and cancel the same. Where the transaction is effected by the delivery or transfer of a certificate, the stamp shall be placed upon the surrendered certificate and canceled; and in cases of an agreement to sell, or where the sale is effected by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer, a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed and canceled. Every such bill or memorandum of sale or agreement to sell shall show the date of the transaction which it evidences, the name of the seller, the stock to which it relates, and the number of shares thereof. All such bills or memoranda of sale shall bear a number upon the face thereof and no more than one such bill or memorandum of sale made by the seller on any given day shall bear the same number. The aforesaid identification number of the bill or memorandum of sale shall in all cases be entered and recorded in the book of account required to be kept by section two hundred and seventy-six of this chapter; and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale as herein provided.

§ 271. Stamps, how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time

to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary.

§ 271-a. Sale of stamps. No person, firm, company, association or corporation other than a corporation organized under the banking law of this state or under the national bank act of the United States, or a duly authorized agent of the comptroller, shall sell or expose for sale, traffic in, trade, barter or exchange any stamp issued pursuant to this article, and purchased or acquired by him after the time when this section as hereby amended takes effect, without first obtaining from the comptroller his written consent to sell, traffic in, trade, barter or exchange such stamps, except that in connection with a sale of or agreement to sell stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp or stamps required by this article. No person shall sell or expose for sale any stamp so purchased or acquired for a sum less than the face value thereof without the written consent of the comptroller. Any person lawfully in possession of unused stamps may request the comptroller for his consent to sell or dispose of the same. He shall present to the comptroller, if so required, a sworn statement setting forth the name and address of the owner and the party desiring to sell or dispose of said stamps, how, when and from whom the same were acquired and the name and address of the person or persons to whom it is proposed to sell or dispose of the same, and such other pertinent and relevant information as the comptroller may require. Thereupon the comptroller may give his written consent to sell the same. Upon the failure or refusal of the comptroller to give such consent the same may be enforced by mandamus. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not less than five hundred nor more than one thousand dollars, or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court.

§ 272. Penalty for failure to pay tax. Any person or persons liable to pay the tax by this article imposed, and any one who acts in the matter as agent or broker for such person or persons, who shall make any sale, transfer or delivery of shares or certificates of stock, without paying the tax by this article imposed, and any person who shall in pursuance of any sale, transfer or agreement, deliver any stock or evidence of the sale or transfer of or agreement to sell any stock, or bill or memorandum thereof, or who shall transfer or cause the same to be transferred upon the books or records of the association, company or corporation, and any association, company or corporation whose stock is sold or transferred, which shall transfer or cause the same to be transferred upon its books, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 273. Canceling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the tax provided by this article, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp cannot be again used; and if any person makes use of an adhesive stamp to denote the payment of the tax imposed by this article, without so effectually canceling the same, such person shall be deemed guilty of misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, in the discretion of the court.

§ 274. Contracts for dies; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery

and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

§ 275. Illegal use of stamps; penalty. Any person who shall willfully remove or alter or knowingly permit to be removed or altered the canceling or defacing marks of any stamp provided for by this article with intent to use such stamp, or who shall knowingly or willfully buy, prepare for use, use, have in his possession or suffer to be used any washed, restored or counterfeit stamp, and any person who shall intentionally remove or cause to be removed or knowingly permit to be removed any stamp, affixed pursuant to the requirements of this article, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than one year, or by both such fine and imprisonment, at the discretion of the court.

§ 275-a. Registration; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the amendment to this section shall take effect if such a certificate shall not have been theretofore filed, or if at the time this act shall take effect, not engaged in such business or maintaining such principal office or place of business or such a place for the sale or transfer of its stock, within ten days after engaging in such business or after establishing such principal office or place of business or such a place for the sale or transfer of its stock, as the case

may be, file in the office of the comptroller a certificate setting forth the name under which such business is, or is to be, conducted or transacted, and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or addresses of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, a like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the comptroller.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 276. Power of state comptroller. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept at some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the name of the stock and the number of shares thereof, the face value of the stock, the name of the seller or transferrer, the name of the purchaser or transferee and the number and face value of the ad-

hesive stamps affixed and the identifying number of the bill or memorandum of sale used as provided for by section two hundred and seventy of this chapter.

Every association, company or corporation shall keep or cause to be kept at some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or register, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns the date of making every transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party surrendering such certificate, the serial number of the certificate issued in exchange therefor, the number of shares covered by said certificate, the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence, however, shall be provided in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to the bill or memorandum of sales effecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates or to one or more certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly specifying and identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate or certificates to which it applies, a notation must be made upon such bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies, as provided by section two hundred and seventy of this chapter. It shall also retain and keep all surrendered or canceled shares or certificates of its stock and all

memoranda relating to the sale or transfer of any thereof. All such books of account, transfer ledgers, registers and stock certificate books, shall be retained and kept as aforesaid for a period of at least two years subsequent to the date of the last entry made therein as herein required; and all such surrendered or canceled shares or certificates of stock and memoranda relating to the sale or transfer of stock, shall be retained and kept for a period of at least two years from the date of the delivery thereof. For the purpose of ascertaining whether the tax imposed by this article has been paid, all such books of account, transfer ledgers, registers, stock certificate books, surrendered or canceled shares or certificates of stock and memoranda relating to the sale or transfer thereof, shall at all times between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except Saturdays, Sundays and legal holidays, be open to examination by the comptroller or his duly authorized representative.

The comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer; and such transfer ledger, register and stock certificate books and surrendered or canceled shares or certificates of stock by mandamus. If the comptroller ascertains that the tax provided for in this article has not been paid, he shall bring an action in his name as such comptroller, in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article.

Every person, firm, company, association or corporation who shall fail to keep such book of account or bills or memoranda of sale or transfer, or transfer ledger, register or stock certificate book or surrendered or canceled shares or certificates of stock as herein required, or who alters, cancels, obliterates or destroys any part of said records, or makes any false entry therein, or who shall refuse to permit the comptroller or any of his authorized representatives freely to examine any of said books, records or papers at any of the times herein provided, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five

hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both in the discretion of the court.

§ 277. Civil penalties; how recovered. Any person, firm, company, association or corporation who shall violate any of the provisions of section two hundred and seventy or section two hundred and seventy-two of this chapter shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of ten dollars for each and every share of stock so sold or transferred, or transferred or entered upon the books of the corporation, as the case may be, without the payment of the tax by this article imposed thereon. Any person who shall violate any of the other provisions of this article shall in addition to the penalties hereinbefore provided forfeit to the people of the state of* civil penalty of five hundred dollars for each and every such violation.

The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty; and all moneys collected by him shall be paid into the state treasury. In an action against a corporation or its transfer agent to recover a penalty because of its transfer of stock upon the books or records of the corporation without requiring the payment of the tax by this article imposed, the failure of the corporation or its transfer agent, on the demand of the comptroller or his duly authorized representative, to produce the surrendered certificate or memoranda of sale with the required stamps attached, shall constitute prima facie proof of the nonpayment of the tax imposed by section two hundred and seventy of this chapter.

§ 278. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state.

* So in original.

§ 279. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

§ 280. Refund of tax erroneously paid. If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may, upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided.

ARTICLE 13¹**Procedure**

- Section 290. Contents of petition.
291. Allowance of writ of certiorari.
292. Return to writ.
293. Proceedings upon return.
- 293a. Special proceedings concerning special franchise tax assessments.
294. Costs.
295. Appeals.
296. Refund of tax paid upon illegal, erroneous or unequal assessment.
297. When county court may apportion tax.
298. Application to county court where taxpayer has removed from the county.
299. Supplementary proceedings to collect tax.
300. No fine or imprisonment for nonpayment of tax.
301. Dismissal of suits or proceedings.
302. Cancellation of personal tax where it is void for want of jurisdiction.
303. Power of county court when collector fails to pay over.
304. Payment of moneys collected.
305. Collection of deficiency from collector's bondsmen.
306. Attorney-general to bring action for sequestration.
307. Settlement of conflicting claims to surplus of tax sale.

§ 290. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on the same roll by the same officers, specifying the instances in

which such inequality exists, and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that the application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition.

§ 291. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law.

§ 292. Return to writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified.

§ 293. Proceedings upon return. If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be

stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of the assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Upon such hearing the parties to the proceeding may mutually agree upon the number of pieces of property to be valued and the number of witnesses to be sworn on the subject of the value of such properties. But in case the parties fail to so agree, then upon application of either party the court shall determine the number of witnesses to be sworn and the number of the pieces of property to be valued and shall limit the same to such number as the court shall deem reasonable.

§ 293-a. Special proceedings concerning special franchise tax assessments. When the writ is obtained to review a special franchise assessment made pursuant to the provisions of article two of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in

that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of article two of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment.

§ 294. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken.

§ 295. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts.

§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city, school or special district officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village, city or special district in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village, city or special district purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person

paying the tax without further audit; and the board of supervisors shall audit and levy upon such town, village, city or special district, the proportion or percentage of such excess of tax collected for such town, village, city or special district purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When a tax, or any part thereof upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, solely for the benefit and purposes of such city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, or the part thereof levied solely for the benefit and purposes of such city or village, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, or the part thereof levied solely for the benefit and purposes of such city or village, the amount paid by him in excess of what the tax or the part thereof levied solely for the benefit and purposes of such city or village, would have been if the assessment had been as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years.

§ 297. When county court may apportion tax.

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property.

§ 298. Application to county court where taxpayer has removed from the county. If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to

the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed.

§ 299. Supplementary proceedings to collect tax.

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding.

§ 300. No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned

or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes.

§ 301. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax.

§ 302. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector uncollectible for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be.

§ 303. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his

property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury.

§ 304. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers.

§ 305. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector.

§ 306. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller, tax commission or by the

county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the cost of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record.

§ 307. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon.

ARTICLE 14**Laws Repealed; When to Take Effect**

Section 320. Laws repealed.

321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

[Schedule of laws or portion of laws repealed by this act will be found on pages 216-230.]

ARTICLE 15**Tax on Secured Debts**

Section 330. Definitions.

331. Payment of tax on secured debt.

332. Stamps; how prepared and used.

333. No exemptions unless stamps are affixed and canceled.

334. Contracts for dies; New York city office; expenses, how paid.

335. Illegal use of stamps; penalty.

336. No deduction of debts against taxable secured debt.

337. Application of taxes.

338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen.

339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and November first, nineteen hundred and fifteen.

340. Apportionment of value of secured debt secured by mortgage of property situated partly within and partly without the state.

§ 330. Definitions. The words "secured debts," as used in this article, shall include:

(1) Any bond, note or debt secured by mortgage of real property situated wholly without the state of New York.

(2) Such proportion of a bond, note or debt, including a bond, note or printed obligation forming part of a series of similar bonds, notes or obligations, secured by mortgage or deed of trust recorded in the state of New York of property or properties situated partly within and partly without the state of New York as the value of that part of the mortgaged property or properties situated without the state of New York shall bear to the value of the entire mortgaged property or properties.

(3) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations

the payment of which is secured by a mortgage or deed of trust of real or personal property, or both, which mortgage or deed of trust is recorded in some place outside of the state of New York and not recorded in the state of New York.

(4) Any and all bonds, notes or written or printed obligations, forming part of a series of similar bonds, notes or obligations, which are secured by the deposit of any valuable securities, as collateral security for the payment of such bonds, notes or obligations, under a deed of trust or collateral agreement held by a trustees.

(5) Any bonds, debentures or notes, forming part of a series of similar bonds, debentures or notes, which by their terms are not payable within one year from their date of issue, and the payment of which is not secured by the deposit or pledge of any collateral security. The term "secured debts" as used in this article shall not include securities held as collateral to secure the payment of bonds taxable under this article or under article eleven of this chapter.

§ 331. Payment of tax on secured debt. After this article takes effect and before the first day of January, nineteen hundred and seventeen, any person may take or send to the office of the comptroller of this state any secured debt, and may pay to the state a tax at the rate of seventy-five cents on each one hundred dollars or fraction thereof of the face value of such secured debt, under such regulations as the comptroller may prescribe, and the comptroller shall thereupon affix secured debt stamps hereinafter provided for, to such secured debt, which stamps shall be duly signed by the comptroller or his duly authorized representative and dated as of the date of the payment of such tax. The comptroller shall keep a record of such secured debt together with the name and address of the person presenting the same and the date of registration.

All such secured debts shall thereafter be exempt from all taxation in the state or any of the municipalities or local divisions of the state except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one

hundred and eighty-nine of this chapter, and in articles ten and twelve of this chapter, for the period of five years from the payment of such tax.

§ 332. Stamps; how prepared and used. Adhesive stamps for the purpose of indicating the payment of the tax provided for by this article shall be prepared by the comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe. Upon the payment of the tax provided by this article upon any secured debt the comptroller shall affix stamps of the proper denominations, equal in face value to the amount of tax paid, to the secured debt, and shall cancel the same by the seal of his office or by such other canceling device as he may prescribe.

§ 333. No exemption unless stamps are affixed and canceled. The payment of the tax upon any secured debt, as provided in this article, shall not exempt such secured debt from taxation, as provided in section three hundred and thirty-one, unless stamps to the proper amount are affixed and canceled, as provided in the preceding section.

§ 334. Contracts for dies; New York city office; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire, together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps. In addition to the receipt of taxes payable as provided in this article at his office in the city of Albany, the comptroller shall maintain an office for the receipt of such taxes in the city of New York. He shall appoint, and may at pleasure remove, such assistants, clerks and other persons as may be necessary to carry out the provisions of this article and shall fix and determine their salaries. All expenses incurred by him and under his direction in carrying out the

provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

§ 335. Illegal use of stamps; penalty. Any person who shall willfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been used, or shall knowingly or willfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof, or shall willfully use any counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court.

§ 336. No deduction of debts against taxable secured debt. The owner of any secured debt, on which the tax provided for in this article has not been paid, shall be assessed upon such secured debt in the taxing district in which he resides, upon the fair market value of such secured debt and no deduction for the just debts owing by him shall be allowed against the assessed value of such secured debt, as provided in section twenty-one of this chapter or elsewhere in this chapter or in any other law of this state, except that the deduction from the taxable property permitted by section six of this chapter shall be allowed to any person, in respect of any secured debt which for the purpose of his business, as hereinafter described and not for or as an investment, shall be temporarily owned and held for sale by such person then actually engaged in the bona fide purchase and sale of such securities as a business, and who then shall have and maintain an office or place of business in this state for the carrying on of the actual bona fide business of purchasing and selling such securities as distinguished from the purchase thereof for invest-

ment, but such deduction shall not be allowed in respect of securities owned and held for a longer period than eight months.

§ 337. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

§ 338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen. If a tax shall have been paid upon a secured debt pursuant to article fifteen of the tax law prior to May first, nineteen hundred and fifteen, such secured debt shall be exempt from taxation hereunder and from all taxation in the state or any of the municipalities or local divisions of the state until maturity, except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine of this chapter and in articles ten and twelve of this chapter.

§ 339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and November first, nineteen hundred and fifteen. If a tax shall have been paid upon a secured debt pursuant to article fifteen of the tax law, between May first, nineteen hundred and fifteen, and November first, nineteen hundred and fifteen, such secured debt shall be exempt from taxation hereunder, and from all taxation in the state or any of the municipalities or local divisions of the state, for the period of five years from the date of the payment of such tax, except as provided in sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine, of this chapter, and in articles ten and twelve of this chapter.

§ 340. Apportionment of value of secured debt secured by mortgage of property situated partly within and partly without the state. If a bond, note or

debt be secured by mortgage or deed of trust recorded in the state of New York of property or properties, situated partly within and partly without the state of New York, and a proportion of such bond, note or debt constitutes a secured debt as provided by section three hundred and thirty, the holder of such secured debt may apply to the comptroller for a determination of the proportion of such bond, note or debt which is taxable as a secured debt under this article, and the comptroller shall, as soon as practicable thereafter, furnish such applicant a determination upon which the tax imposed by this article on such secured debt shall be based, which determination shall be in the manner provided for in section two hundred and sixty of this chapter made in respect of the apportionment of the value of such mortgaged property in connection with the recording within the state of New York of the mortgage or other indenture by which such secured debt may be secured.

§ 2. Article fifteen of such chapter, as added by chapter eight hundred and two of the laws of nineteen hundred and eleven and amended by chapters one hundred and sixty-nine and four hundred and sixty-five of the laws of nineteen hundred and fifteen, is hereby repealed; but such repeal shall not affect or impair the exemptions provided for in sections three hundred and thirty-eight and three hundred and thirty-nine of the tax law as added by this act.

SCHEDULE OF LAWS REPEALED.

Revised Statutes. . . . Part 1, chapter 13, titles 1-6, All

Revised Statutes. . . . Part 3, chapter 8, title 17, sections 28-30

Laws of	Chapter	Section
1778.	17.	All
1779.	16.	All (2d Sess.)
1779.	27.	All (3d Sess.)
1780.	35.	All (3d Sess.)
1780.	47.	All (3d Sess.)
1780.	10.	All (4th Sess.)
1780.	16.	All (4th Sess.)
1781.	20.	2-6
1781.	24.	All
1781.	29.	All
1781.	43.	All
1781.	45.	All
1781.	54.	All
1781.	57.	All
1781.	62.	All
1781.	5.	All (5th Sess.)
1781.	10.	All (5th Sess.)
1781.	17.	8 (5th Sess.)
1782.	37.	1, 3
1782.	6.	1-4, 6, 7, 10
1782.	9.	All
1782.	10.	All
1783.	49.	All
1784.	58.	1-17, 19, 20
1784.	16.	All (8th Sess.)
1785.	30.	All
1785.	75.	1
1786.	21.	All
1786.	56.	1-12
1787.	74.	All
1787.	77.	All
1787.	86.	6
1788.	64.	3
1788.	65.	1-3, 7, 10-13

Laws of	Chapter	Section	
1788.....	76.....	All	
1788.....	77.....	All	
1788.....	86.....	All	
1789.....	34.....	All	
1789.....	38.....	All	
1799.....	72.....	All	
1799.....	93.....	All	
1800.....	132.....	All	
1801.....	78.....	19	
1801.....	179.....	All	
1802.....	118.....	All	
1803.....	103.....	28	
1804.....	48.....	All	
1804.....	94.. ..	All	
1805.....	135.....	30	
1807.....	136.....	All	
1808.....	201.....	All	
1809.....	157.....	1-7	
1810.....	156.....	All	
1810.....	193.....	9	
1811.....	30.....	All	
1811.....	78.....	3-8, 10-12	
1812.....	227.....	All	
1812.....	234.....	3	
1812.....	239.....	55-57	
1813.....	203.....	31	
R. L. 1813....	52.....	All	
1814.....	11.....	All	
1814.....	204.....	3-8	
1814.....	29.....	All (38th Sess.)	
1816.....	17.....	All	
1816.....	204.....	All	
1817.....	64.....	1, pt. relating to exemption from taxation	
1817.....	280.....	6	
1817.....	290.....	All	
1818.....	50.....	All	
1819.....	59.....	All	

Laws of	Chapter	Section
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4-6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1-61, 63-70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823, Ch 262, § 27
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 482 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All
1840.....	252.....	All
1840.....	387.....	All
1841.....	170.....	7
1841.....	341.....	All

Laws of	Chapter	Section
1842.....	154.....	All
1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	298.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All

Laws of	Chapter	Section
1857.....	782.....	All
1858.....	8.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	30.....	All
1859.....	149.....	All
1859.....	271.....	All
1859.....	312.....	All
1859.....	383.....	All
1860.....	209.....	All
1860.....	425.....	All
1861.....	187.....	All
1862.....	194.....	All
1862.....	285.....	All
1862.....	318.....	All
1862.....	456.....	All
1863.....	15.....	All
1863.....	17.....	All
1863.....	46.....	All
1863.....	104.....	All
1863.....	240.....	All
1864.....	170.....	3
1864.....	182.....	3
1864.....	399.....	All
1865.....	85.....	All
1865.....	453.....	All
1865.....	709.....	All
1866.....	28.....	All
1866.....	87.....	All
1866.....	136.....	All
1866.....	528.....	All
1866.....	649.....	All
1866.....	677.....	All
1866.....	761.....	All
1866.....	820.....	All
1867.....	10.....	All
1867.....	48.....	All
1867.....	361.....	All
1867.....	592.....	All

Laws of	Chapter	Section	
1867.....	670.....	All	
1867.....	694.....	All	
1867.....	861.....	All	
1867.....	938.....	All	
1868.....	6.....	All	
1868.....	575.....	All	
1868.....	598.....	All	
1868.....	715.....	All	
1868.....	741.....	All	
1869.....	10.....	All	
1869.....	697.....	All	
1869.....	859.....	All	
1869.....	860.....	All	
1869.....	877.....	All	
1870.....	6.....	All	
1870.....	280.....	All	
1870.....	325.....	All	
1870.....	492.....	2, part providing for the exemption from taxation of the premises leased for the residence of the health officer and his deputies, and part authorizing the comptroller to designate papers in which notice of sale of lands for nonpayment of taxes shall be published	
1870.....	506.....	2-6	
1870.....	571.....	All	
1870.....	705.....	All	
1870.....	767.....	All	
1870.....	768.....	All	
1871.....	10.....	All	
1871.....	110.....	All	
1871.....	287.....	All	
1871.....	717.....	All	
1872.....	10.....	All	
1872.....	142.....	All	
1872.....	355.....	All	
1872.....	850.....	All	

Laws of	Chapter	Section
1873.....	5.....	All
1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
1873.....	766.....	All
1873.....	809.....	All
1874.....	4.....	All
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1-3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All
1878.....	23.....	All
1878.....	140.....	All
1878.....	152.....	All
1878.....	191.....	All
1878.....	289.....	All
1879.....	12.....	All
1879.....	27.....	All
1879.....	82.....	All
1879.....	140.....	All
1879.....	372.....	All
1879.....	446.....	All
1879.....	492.....	All

Laws of	Chapter	Section
1880.....	20.....	All
1880.....	80.....	All
1880.....	91.....	All
1880.....	140.....	All
1880.....	179.....	All
1880.....	260.....	All
1880.....	327.....	All
1880.....	448.....	All
1880.....	515.....	All
1880.....	534.....	All
1880.....	542.....	All
1880.....	552.....	All
1880.....	596.....	All
1881.....	8.....	All
1881.....	46.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	All
1881.....	433.....	All
1881.....	477.....	All
1881.....	597.....	All
1881.....	640.....	All
1882.....	2.....	All
1882.....	151.....	All
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312-327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All

Laws of	Chapter	Section
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	448.....	All
1885.....	453.....	All
1885.....	483.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	254.....	All
1886.....	266.....	All
1886.....	280.....	All
1886.....	315.....	All
1886.....	659.....	1-3, 5-8
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1887.....	638.....	All
1887.....	699.....	All
1887.....	700.....	All
1887.....	713.....	All
1888.....	110.....	All
1889.....	12.....	All
1889.....	95.....	4
1889.....	191.....	All
1889.....	193.....	All
1889.....	307.....	All

Laws of	Chapter	Section
1889.....	353.....	All
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All
1893.....	498.....	All
1893.....	525.....	All

Laws of	Chapter	Section
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All
1894.....	713.....	All
1894.....	767.....	All
1895.....	191.....	All
1895.....	240.....	All
1895.....	378.....	All
1895.....	395.....	3, part adding § 274 to L. 1892, Ch. 488
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	861.....	All
1895.....	895.....	All
1896.....	293.....	All
1896.....	820.....	All
1896.....	908.....	All
1896.....	951.....	All
1896.....	952.....	All
1896.....	953.....	All
1897.....	80.....	All
1897.....	233.....	All
1897.....	284.....	All
1897.....	347.....	All
1897.....	369.....	All
1897.....	371.....	All
1897.....	373.....	All
1897.....	375.....	All
1897.....	392.....	All
1897.....	443.....	All
1897.....	489.....	All
1897.....	490.....	All
1897.....	494.....	All

Laws of	Chapter	Section
1897.....	766.....	All
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All
1901.....	118.....	All
1901.....	132.....	All
1901.....	158.....	All
1901.....	159.....	All
1901.....	173.....	All
1901.....	261.....	All
1901.....	288.....	All
1901.....	358.....	All

Laws of	Chapter	Section
1901.....	448.....	All
1901.....	458.....	All
1901.....	490.....	All
1901.....	493.....	All
1901.....	517.....	All
1901.....	535.....	All
1901.....	550.....	All
1901.....	558.....	All
1901.....	605.....	All
1901.....	618.....	All
1902.....	101.....	All
1902.....	112.....	All
1902.....	126.....	All
1902.....	171.....	All
1902.....	172.....	All
1902.....	200.....	All
1902.....	283.....	All
1902.....	324.....	All
1902.....	344.....	All
1902.....	378.....	All
1902.....	496.....	All
1903.....	41.....	All
1903.....	170.....	All
1903.....	199.....	All
1903.....	204.....	All
1903.....	267.....	All
1903.....	305.....	All
1903.....	338.....	All
1903.....	642.....	All
1904.....	155.....	All
1904.....	279.....	All
1904.....	382.....	All
1904.....	385.....	All
1904.....	438.....	All
1904.....	535.....	All
1904.....	758.....	All
1905.....	61.....	All
1905.....	94.....	All
1905.....	241.....	All

Laws of	Chapter	Section
1905.....	278.....	All
1905.....	281.....	All
1905.....	348.....	All
1905.....	368.....	All
1905.....	445.....	All
1905.....	446.....	All
1905.....	447.....	All
1905.....	509.....	All
1905.....	729.....	All
1906.....	111.....	All
1906.....	155.....	All
1906.....	189.....	All
1906.....	248.....	All
1906.....	336.....	All
1906.....	414.....	All
1906.....	425.....	All
1906.....	458.....	All
1906.....	474.....	All
1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
1907.....	693.....	All
1907.....	709.....	All
1907.....	720.....	All
1907.....	721.....	All
1907.....	725.....	All
1907.....	734.....	All
1907.....	739.....	All
1908.....	43.....	All

Laws of	Chapter	Section
1908.....	228.....	All
1908.....	295.....	All
1908.....	296.....	All
1908.....	307.....	All
1908.....	308.....	All
1908.....	310.....	All
1908.....	312.....	All
1908.....	321.....	All
1908.....	437.....	All
1908.....	505.....	All

**CONSTITUTIONAL PROVISIONS
AND GENERAL LAWS
RELATING TO TAXATION**

**UNITED STATES CONSTITUTION ; STATE
CONSTITUTION ; CODE OF CIVIL
PROCEDURE ; PENAL LAW**

UNITED STATES CONSTITUTION

ARTICLE I

§ 8. The Congress shall have power

1. To lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States.

§ 9. * * * * *

4. No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

5. No tax or duty shall be laid on articles exported from any state.

ARTICLE XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.

STATE CONSTITUTION

ARTICLE III

§ 18. The Legislature shall not pass a private or local bill in any of the following cases:

* * * * *

Granting to any person, association, firm or corporation, an exemption from taxation on real or personal property.

* * * * *

§ 24. Every law which imposes, continues or revives a tax shall distinctly state the tax and the object to which it is to be applied, and it shall not be sufficient to refer to any other law to fix such tax or object.

§ 25. On the final passage, in either house of the Legislature, of any act which imposes, continues or revives a tax, or creates a debt or charge, or makes, continues or revives any appropriation of public or trust money or property, or releases, discharges or commutes any claim or demand of the State, the question shall be taken by yeas and nays, which shall be duly entered upon the journals, and three-fifths of all the members elected to either house shall, in all such cases, be necessary to constitute a quorum therein.

ARTICLE VII

§ 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or in behalf of this State, unless such debt shall be authorized by law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at

any time after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the act authorizing such debt or liability, or for the payment of such debt or liability, and for no other purpose whatever. No such law shall be submitted to be voted on within three months after its passage or at any general election when any other law, or any bill shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period not exceeding fifty years in lieu of bonds heretofore authorized but not issued and shall impose and provide for the collection of a direct annual tax for the payment of the same as hereinbefore required. When any sinking fund created under this section shall equal in amount the debt for which it was created, no further direct tax shall be levied on account of said sinking fund, and the Legislature shall reduce the tax to an amount equal to the accruing interest on such debt. The Legislature may from time to time alter the rate of interest to be paid upon any State debt, which has been or may be authorized pursuant to the provisions of this section, or upon any part of such debt, provided, however, that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof, which has been, or shall be created or issued before such alteration. In case the Legislature increases the rate of interest upon any such debt, or part thereof, it shall impose and provide for the collection of a direct annual tax to pay and sufficient to pay the increased or altered interest on such debt as it falls due and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof, and shall appropriate annually to the sinking fund moneys in amount sufficient to pay such interest and pay and discharge the principal of such debt when it shall become due and payable.

§ 9. No tolls shall hereafter be imposed on persons or property transported on the canals, but all boats navigating the canals and the owners and masters thereof, shall be subject to such laws and regulations as have been or may hereafter be enacted concerning the navigation of the canals. The Legislature shall annually, by equitable taxes, make provision for the expenses of the superintendence and repairs of the canals. All contracts for work or materials on any canal shall be made with the persons who shall offer to do or provide the same at the lowest price, with adequate security for their performance. No extra compensation shall be made to any contractor; but if, from any unforeseen cause, the terms of any contract shall prove to be unjust and oppressive, the canal board may, upon the application of the contractor, cancel such contract.

ARTICLE VIII

§ 10. No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law. No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as now may exist, shall be absolutely void, except as herein otherwise provided. No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit. This section shall not be construed to prevent the issuing of certificates of indebtedness or

revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes; nor to prevent the city of New York from issuing bonds to be redeemed out of the tax levy for the year next succeeding the year of their issue, provided that the amount of such bond which may be issued in any one year in excess of the limitations herein contained shall not exceed one-tenth of one per centum of the assessed valuation of the real estate of said city subject to taxation. Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the term of the bonds issued to provide the supply of water, in excess of the limitation of indebtedness fixed herein, shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity. All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted; except that debts incurred by the city of New York after the first day of January, nineteen hundred and four, and debts incurred by any city of the second class after the first day of January, nineteen hundred and eight, and debts incurred by any city of the third class after the first day of January, nineteen hundred and ten, to provide for the supply of water, shall not be so included; and except further that any debt hereafter incurred by the city of New York for a public improvement owned or to be owned by the city, which yields to the city current net revenue, after making any necessary allowance for repairs and maintenance for which the city is liable, in excess of the interest on said debt and of the annual instalments necessary for its amortization may be excluded in ascertaining the power of said city to become otherwise indebted, provided that a sinking fund for its amortization shall have been established and maintained and that the indebtedness shall not

be so excluded during any period of time when the revenue aforesaid shall not be sufficient to equal the said interest and amortization instalments, and except further that any indebtedness heretofore incurred by the city of New York for any rapid transit or dock investment may be so excluded proportionately to the extent to which the current net revenue received by said city therefrom shall meet the interest and amortization instalments thereof, provided that any increase in the debt incurring power of the city of New York which shall result from the exclusion of debts heretofore incurred shall be available only for the acquisition or construction of properties to be used for rapid transit or dock purposes. The Legislature shall prescribe the method by which and the terms and conditions under which the amount of any debt to be so excluded shall be determined, and no such debt shall be excluded except in accordance with the determination so prescribed. The Legislature may in its discretion confer appropriate jurisdiction on the Appellate Division of the Supreme Court in the first judicial department for the purpose of determining the amount of any debt to be so excluded. No indebtedness of a city valid at the time of its inception shall thereafter become invalid by reason of the operation of any of the provisions of this section. Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county, heretofore existing, shall not, for the purposes of this section, be reckoned as a part of the city debt. The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

ARTICLE XII

Section 1. It shall be the duty of the Legislature to provide for the organization of cities and incorporated villages, and to

restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessments and in contracting debt by such municipal corporations; and the Legislature may regulate and fix the wages or salaries, the hours of work or labor, and make provision for the protection, welfare and safety of persons employed by the State or by any county, city, town, village or other civil division of the State, or by any contractor or subcontractor performing work, labor or services for the State, or for any county, city, town, village or other civil division thereof.

CODE OF CIVIL PROCEDURE

§ 1389. Certain special exemptions not affected by this article. The enumeration, in this article, of the property which is exempt from levy and sale by virtue of an execution, does not repeal any special provision of law, relating to such an exemption, which, by its terms, is applicable only to a particular class of persons, or corporations, or to a particular locality, or otherwise to a special case.

§ 1390. What personal property is exempt, when owned by a householder. The following personal property, when owned by a householder, is exempt from levy and sale by virtue of an execution; and each movable article thereof continues to be so exempt, while the family, or any of them, are removing from one residence to another:

1. All spinning wheels, weaving looms, and stoves, put up, or kept for use, in a dwelling house; and one sewing-machine, with its appurtenances.

2. The family bible, family pictures, and school-books, used by or in the family; and other books, not exceeding in value fifty dollars, kept and used as part of the family library.

3. A seat or pew, occupied by the judgment debtor, or the family, in a place of public worship.

4. Ten sheep, with their fleeces, and the yarn or cloth manufactured therefrom; one cow; two swine; the necessary food for those animals; all necessary meat, fish, flour, groceries and vegetables, actually provided for family use; and necessary fuel, oil, and candles, for the use of the family for sixty days.

5. All wearing apparel, beds, bedsteads, and bedding, necessary for the judgment debtor and the family; all necessary cooking utensils; one table; six chairs; six knives; six forks; six spoons; six plates; six tea cups; six saucers; one sugar dish; one milk pot; one tea pot; one crane and its appendages; one pair of andirons; one coal scuttle; one shovel; one pair of tongs; one lamp, and one candlestick.

6. The tools and implements of a mechanic, necessary to the carrying on of his trade, not exceeding in value twenty-five dollars.

§ 1391. Additional personal property exempt in certain cases. In addition to the exemptions, allowed by the last section, necessary household furniture, working tools and team, professional instruments, furniture and library, not exceeding in value two hundred and fifty dollars, together with the necessary food for the team, for ninety days, are exempt from levy and sale by virtue of an execution, when owned by a person, being a householder, or having a family for which he provides, except where the execution is issued upon a judgment, recovered wholly upon one or more demands, either for work performed in the family as a domestic or for the purchase money of one or more articles, exempt as prescribed in this or the last section.

* * * * *

§ 1392. Woman entitled to same exemption as a householder. Where the judgment debtor is a woman, she is entitled to the same exemptions, from levy and sale by virtue of an execution, subject to the same exceptions, as prescribed in the last two sections, in the case of a householder.

§ 1393. Military pay, rewards, etc., exempt from execution and other legal proceedings. The pay and bounty of a non-commissioned officer, musician or private in the military or naval service of the United States or the state of New York; a land warrant, pension or other reward heretofore or hereafter granted by the United States, or by a state, for military or naval services; a sword, horse, medal, emblem or device of any kind presented as a testimonial for services rendered in the military or naval service of the United States or a state; and the uniform, arms and equipments which were used by a person in that service, are also exempt from levy and sale, by virtue of an execution, and from seizure for non-payment of taxes, or in any other legal proceeding; except that real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to seizure and sale for the collection of taxes or assessments lawfully levied thereon.

§ 1394. Right of action for taking, etc., exempt property. A right of action to recover damages, or damages awarded by a judgment, for taking or injuring personal property, exempt by law from levy and sale, by virtue of an execution, are exempt, for one year after the collection thereof, from levy and sale, by virtue of an execution, and from seizure in any other legal proceeding.

§ 1395. Burying ground; when exempted. Land, set apart as a family or private burying ground, and heretofore designated, as prescribed by law, in order to exempt the same, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale, by virtue of an execution, upon the following conditions only:

1. A portion of it must have been actually used for that purpose.
2. It must not exceed in extent one-fourth of an acre.
3. It must not contain, at the time of its designation, or at any time afterwards, any building or structure, except one or more vaults, or other places of deposit for the dead, or mortuary monuments.

§ 1396. How exempt burying ground designated. In order to designate land, to be exempted as prescribed in the last section, a notice, containing a full description of the land to be exempted, and stating that it has been set apart for a family or private burying ground, must be subscribed by the owner; acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the land is situated; and recorded in the office of the clerk or register of that county, in the proper book for recording deeds, at least three days before the sale of the land, by virtue of the execution.

§ 1397. Homestead; when exempted. A lot of land, with one or more buildings thereon, not exceeding in value one thousand dollars, owned, and occupied as a residence, by a householder having a family, and heretofore designated as an exempt homestead, as prescribed by law, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale,

by virtue of an execution, issued upon a judgment, recovered for a debt contracted after the thirtieth day of April, 1850; unless the judgment was recovered wholly for a debt or debts, contracted before the designation of the property, or for the purchase-money thereof. But no property heretofore or hereafter designated as an exempt homestead, as prescribed by law, or by the next section, shall be exempt from taxation, or from sale for non-payment of taxes or assessments.

§ 1398. How exempt homestead designated. In order to designate property, to be exempted as prescribed in the last section, a conveyance thereof, stating, in substance, that it is designed to be held as a homestead, exempt from sale by virtue of an execution, must be recorded, as prescribed by law; or a notice, containing a full description of the property and stating that it is designed to be so held, must be subscribed by the owner, acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the property is situated; and must be recorded in the office of the clerk of that county, in a book kept for that purpose, and styled the "homestead exemption book."

§ 1399. Married woman's homestead; when exempted. A lot of land, with one or more buildings thereon, owned by a married woman, and occupied by her as a residence, may be designated as her exempt homestead, as prescribed in the last section; and the property so designated is exempt from sale, by virtue of an execution, under the same circumstances, and subject to the same exceptions, as the homestead of a householder, having a family.

§ 1400. When exemption to continue after owner's death. The exemption, prescribed by the last three sections, continues, after the death of the person in whose favor the property was exempted, as follows:

1. If the decedent was a woman, it continues, for the benefit of her surviving children, until the majority of the youngest surviving child.

2. If the decedent was a man, it continues, for the benefit of

his widow and surviving children, until the majority of the youngest surviving child, and until the death of the widow.

But the exemption ceases earlier, if the property ceases to be occupied, as a residence, by a person for whose benefit it may so continue, except as otherwise prescribed in the next section.

§ 1401. Exemption; when not affected by temporary suspension of residence. The right to exemption, of a person entitled thereto, as prescribed in the last four sections, is not affected by a suspension of the occupation of the exempt property, as a residence, for a period not exceeding one year, which occurs in consequence of injury to, or destruction of, the dwelling house upon the premises.

§ 1402. If value of homestead exceeds \$1,000, lien attaches to surplus. The exemption of a homestead, otherwise valid under the provisions of this article, is not void, because the value of the property, designated as exempt, exceeds one thousand dollars. In that case, the lien of a judgment attaches to the surplus, as if the property had not been designated as an exempt homestead; but the property cannot be sold by virtue of an execution, issued upon a judgment, as against which it is exempt. After the return of such an execution, the owner of the judgment may maintain a judgment creditor's action, to procure a judgment, directing a sale of the property, and enforcing his lien upon the surplus.

§ 1403. Id.; how proceeds to be marshalled when property is sold. Where the judgment, in a judgment creditor's action, brought as prescribed in the last section, or in any other action affecting the title to an exempt homestead, directs the sale of the property, the court must so marshal the proceeds of the sale, that the right and interest of each person in the proceeds, shall correspond, as nearly as may be, to his right and interest in the property sold. Money, not exceeding one thousand dollars, paid to a judgment debtor, as representing his interest in the proceeds, is exempt for one year after the payment, as the property sold was exempt; unless, before the expiration of the year, he causes real property to be designated as an exempt homestead, as prescribed in section 1398 of this act; in which case, the

exemption ceases, with respect to so much of the money, as was not expended for the purchase of that property; and the exemption of the property so designated extends to every debt, against which the property sold was exempt. Where the exemption of property, sold as prescribed in this section, has been continued after the judgment debtor's death, or where he dies after the sale, and before payment to him of his proportion of the proceeds of the sale, the court may direct that portion of the proceeds, which represents his interest, to be invested, for the benefit of the person or persons, entitled to the benefit of the exemption; or to be otherwise disposed of, as justice requires.

§ 1404. Exemption of real property; how canceled

The owner of real property, exempt as prescribed in this article, may, at any time, subscribe a notice, and personally acknowledge the execution thereof, before an officer authorized by law to take the acknowledgment of a deed, to the effect that he cancels all exemptions from levy or sale by virtue of an execution affecting the property, or a particular part thereof, fully described in the notice. The cancellation takes effect when such a notice is recorded, as prescribed in this article for recording a notice to effect the exemption so canceled. Any other release or waiver, hereafter executed, or an exemption of real property, allowed by this article, or of an exemption of a homestead, or a private or family burying-ground, allowed by the provisions of law heretofore in force, is void; provided, however, that nothing herein contained shall be so construed as to prevent the husband and wife from jointly conveying or mortgaging property so exempt.

§ 1404a. Exemptions of exhibits at exhibitions.

No process of attachment, execution, sequestration, replevin, distress or any kind of seizure shall be served or levied upon articles, goods, wares, merchandise or property of any description while the same is en route to or from, or while on exhibition or deposited by exhibitors at any international exhibition held under the auspices or supervision of the United States, within any city or county of the state, nor shall such property be subject to attachment, seizure, levy or sale, for any cause whatever, in the hands of the authorities of such exhibition or otherwise.

§ 1690. When it cannot be maintained. An action to recover a chattel cannot be maintained in either of the following cases:

1. Where the chattel was taken by virtue of a warrant, against the plaintiff, for the collection of a tax, assessment or fine, issued in pursuance of a statute of the state or of the United States; unless the taking was, or the detention is, unlawful, as specified in section 1695 of this act.

§ 2231. When tenant may be removed. In either of the following cases, a tenant or lessee at will, or at sufferance, or for part of a year, or for one or more years, of real property, including a specific or undivided portion of a house, or other dwelling, and his assigns, undertenants, or legal representatives, may be removed therefrom, as prescribed in this title:

* * * * *

3. Where in any city in this state he holds over and continues in possession of the demised premises, or any portion thereof, after default in the payment, for sixty days after the same shall be payable, of any taxes or assessments levied on such demised premises which he has agreed in writing to pay pursuant to the agreement under which the demised premises are held, and a demand for the payment of such taxes or assessments has been made, or at least three days' notice in writing, requiring, in the alternative, the payment thereof and of any interest and penalty thereon, or the possession of the premises, has been served, in behalf of the landlord, upon the lessee, as prescribed in this title for the service of a precept. An acceptance of any rent by the lessor or his legal representatives shall not be construed as a waiver of the agreement of the lessee to pay taxes or assessments, so as to preclude the lessor from the benefits of this chapter.

* * * * *

§ 2682. Payment of debts. Every executor and administrator must proceed with diligence to pay the debts of the deceased according to the following order:

1. Debts entitled to a preference under the laws of the United States and the state of New York.

2. Taxes assessed on property of the deceased previous to his death.

PENAL LAW

§ 1827. Comptroller not to be interested in tax sales. The comptroller, or any person employed in his office, who shall be directly or indirectly interested in any tax sale made by such comptroller, or in the title acquired by such sale, or in any money paid or to be paid for the redemption of any lands sold for taxes or on the cancellation of any tax sale; or any person who shall pay or give to the state comptroller, or to any employee in his office, any compensation, reward or promise thereof for any service or services performed or to be performed in regard to such sale, redemption, cancellation or such tax title, is guilty of a misdemeanor. A sale in violation of this section is void.

§ 1870. Obstructing officer in collecting revenue. A person who willfully obstructs or hinders a public officer from collecting any revenue, taxes or other sum of money in which, or in any part of which the people of this state are directly or indirectly interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor.

§ 2320. Appraiser under taxable transfers law taking fee or reward. An appraiser appointed by virtue of the taxable transfers law, who takes any fee or reward from an executor, administrator, trustee, legatee, next of kin, or heir of any decedent, or from any other person liable to pay such tax, or any portion thereof, is guilty of a misdemeanor.

§ 2321. Making false statement in reference to taxes. A person, who, in making any statement, oral or written, which is required or authorized by law to be made as the basis of imposing any tax or assessment, or of an application to reduce any tax or assessment, willfully makes, as to any material matter, any statement which he knows to be false, is guilty of a misdemeanor.

ATHLETIC COMMISSION LAW

[251]

ATHLETIC COMMISSION LAW

§ 9. Reports; tax to state; bond. Every club, corporation or association which may hold or exercise any of the privileges conferred by this act shall, within twenty-four hours after the determination of every contest, furnish to the commission a written report, duly verified by one of its officers, showing the number of tickets sold for such contest and the amount of the gross proceeds thereof, and such other matters as the commission may prescribe, and shall also within the said time pay to the state comptroller a tax of seven and one-half per centum of its total gross receipts from the sale of tickets of admission to such boxing or sparring match or exhibition, which tax shall be paid into the state treasury, and after the appropriation therefrom of the salaries and expenses of the commission and the salary of the secretary of the commission, as herein provided, shall be appropriated for and be apportioned to the objects and purposes of and in accordance with the provisions of chapter eight hundred and twenty of the laws of eighteen hundred and ninety-five and the acts amendatory thereof. Before any license shall be granted to any club, corporation or association to conduct, hold or give any boxing or sparring match or exhibition such applicant therefor shall execute and file with the state comptroller a bond in the sum of ten thousand dollars to be approved as to form and the sufficiency of the sureties thereon, by the state comptroller, conditioned for the payment of the tax hereby imposed. Upon the filing and approval of such bond the state comptroller shall issue to such applicant for such license a certificate of such filing and approval, which shall be by such applicant filed in the office of the commission with its application for such license; and no such license shall be issued until such certificate shall be so filed.

§ 10. Failure to report, or pay tax. Whenever any such club, corporation or association shall fail to make a report of any contest at the time prescribed by this act or whenever such report is unsatisfactory to the state comptroller he may examine or cause to be examined the books and records of such club, corporation or association, and subpoena and examine under oath its officers and

other persons as witnesses for the purpose of determining the total amount of its gross receipts for any contest and the amount of tax due pursuant to the provisions of this act, which tax he may upon and as the result of such examination fix and determine. In case of the default in the payment of any tax so ascertained to be due, together with the expenses incurred in making such examination, for a period of twenty days after notice to such delinquent club, corporation or association of the amount at which the same may be fixed by the state comptroller, such delinquent shall, ipso facto, forfeit its license and shall be thereby disqualified from receiving any new license or any renewal of license; and it shall, in addition, forfeit to the people of the state of New York the sum of five hundred dollars, which may be recovered by the attorney-general in the name of the people of the state of New York in the same manner as other penalties are by law recovered.

BANKING LAW

[255]

LIBRARY

JAN 24 1950

DEPT. OF
AGRIC. ECON.

BANKING LAW

§ 411. Exemptions. Every savings and loan association shall be deemed an institution for savings, and neither it nor its property shall be taxable under any law which shall exempt savings banks or institutions for savings from taxation. No law which taxes corporations in any form, or the shares or property thereof, shall apply to savings and loan associations unless they are specifically named in such law. The shares held by members of any association and the dues and dividends credited thereon shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars, and the members of any such association shall not be individually liable for the payment of its debts. The shares of savings and loan associations shall not be subject to the stock transfer tax either when issued by the association or when transferred from one member to another.

§ 461. Exemptions and individual liability of shareholders. The shares of members of any credit union and all the accumulations on such shares shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars. The transfer of such shares shall not be taxable under the provisions of article twelve of the tax law.

Unless the by-laws so provide the shareholders of such a credit union shall not be individually liable for the payment of its debts.

[257]

CIVIL RIGHTS LAW

[259]

CIVIL RIGHTS LAW

§ 3. Levying taxes and charges. No tax, duty, aid or imposition whatsoever, except such as may be laid by a law of the United States, can be taken or levied within this state, without the grant and assent of the people of this state, by their representatives in senate and assembly; and no citizen of this state can be by any means compelled to contribute to any gift, loan, tax, or other like charge, not laid or imposed by a law of the United States, or by the legislature of this state.

CONSERVATION LAW

[263]

CONSERVATION LAW

§ 62-a. Reforestation by county or town.

3. Acquisition of land at tax sale. The county treasurer of a county when directed by a resolution of the board of supervisors, and the supervisor of a town, when authorized by the town board, may bid in, at a tax sale, conducted under the tax law, in the name and for the benefit of the county or town, such unimproved, unoccupied or wild lands situated within such county or town, and sold for unpaid taxes. The county or town may acquire title by reason of a purchase at such tax sale in the same manner and subject to the same conditions as in the case of a purchase at such sale by an individual. The provisions of the tax law relative to sales of land for unpaid taxes shall apply to sales to a county or town under this subdivision. The unimproved, unoccupied or wild lands acquired by a county or town as provided herein, shall be reforested and maintained in the same manner as lands acquired by gift or purchase by a county or town under the foregoing subdivisions of this section.

§ 89. Exemption of reforested lands from taxation.

In consideration of the public benefit to be derived from the planting and growing of forest trees, and to the end that the growth of forest trees may be encouraged and the water supply of the state protected and conserved, and that floods may be prevented, the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. Each application for such classification shall be accompanied by a plot and description of the land, and shall state the area, character and location thereof, and such other information in reference thereto as the commission may require; such application shall be accompanied by a certificate of the assessors of the

tax district or districts in which said lands are located, which shall set forth the assessed valuation of said lands for the last five years preceding the date of such application; or if said lands have not been separately assessed during any part of said period, or the timber has been removed therefrom at any time during said period of five years, by a sworn statement of the assessors of the value of said lands, which lands shall be valued at the same rate as other waste, denuded or wild forest lands in said tax district, similarly situated; such application shall also contain a declaration that the owner intends to reforest or underplant the lands described in such application with such number and kind of trees per acre and in such manner as the commission shall specify, and to comply with all reasonable rules and regulations of the commission in reference to future care and management of said lands and trees.

If it appears from said application and certificate or sworn statement that said lands are suitable for reforestation or underplanting purposes and have not been assessed during the period of five years next preceding the date of such application at an average valuation of more than five dollars per acre, or that similar lands in said vicinity have not been assessed for more than five dollars per acre, the said commission shall, as soon as practicable after the receipt of such application, cause an examination to be made of the lands for the purpose of determining whether or not it is of a character suitable to be reforested or underplanted and to be classified as such. After such examination if the commission shall determine that such lands are suitable for reforestation or underplanting, it is hereby empowered to enter into a written agreement with the owner, which agreement shall be to the effect that the commission will furnish said owner, at a price not to exceed cost of production, trees to be set out upon said lands, the kind and number to be prescribed by the commission, and to be set forth in said agreement; that the owner will set out upon said land the number and kind of trees per acre designated by the commission; and that said land will not be used for any purpose other than forestry purposes, during the period of exemption, without the consent of the commission; and that said lands and the trees thereon will be managed and protected at all times during the period of said exemption in accordance with the directions and

instructions of the commission. Said agreement shall be recorded in the office of the county clerk of the county where the lands are situated, and the provisions thereof shall be deemed to be and be covenants running with the land. Within one year after the making of such agreement, said lands shall be planted by the owner with the number and kind of trees specified therein; and the owner shall file with the commission an affidavit making due proof of such planting, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit the commission shall cause an inspection of such lands to be made by a competent forester who shall make and file with said commission a written report of such inspection. If the commission is satisfied from said affidavit and report that the lands have been forested in good faith as provided in said agreement, it shall make and execute a certificate under its seal, and file the same with the county treasurer of the county in which the lands or any part thereof so forested are located, which certificate shall set forth a description of said lands, the area and the owner thereof, the town in which the same are situated, a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of each tax district in which the lands described are located, a certified copy thereof, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll, prepared for the assessment of lands within such tax district, at a valuation not to exceed the amount stated in said certificate, and not to exceed the assessed valuation of similar lands in said tax district; and said assessors shall insert upon the margin of said assessment-roll opposite the description of

said lands, a statement that said lands shall not be assessed during the period of thirty-five years at a value in excess of said amount and that the trees and timber growing upon said land shall be wholly exempted from taxation during said period; and said assessors shall also insert upon the margin of said assessment-roll the date of expiration of said exemption. Such lands shall be assessed, and continue to be assessed, and carried in such manner, upon the assessment-rolls, of such towns until the end of the exemption period. In the event that lands so classified shall, in the judgment of the commission, cease to be used exclusively for forestry purposes to the extent provided in the agreement between the conservation commission and the owner, or that said owner has violated its terms, or any reasonable rules and regulations of the commission in respect to the use of or the cutting of timber on said lands, the exemption from taxation provided in this section shall no longer apply; or at the election of the commission such owner may be also restrained from said acts by injunction; and the assessors having jurisdiction shall, upon the direction of the commission, assess said lands against the owner at the value, and in the manner provided by the tax law for general assessment of land.

The planting or underplanting of a tract in forest trees in compliance with the agreement as provided in this section shall be taken and deemed to be an acceptance by the owner of the exemption privileges herein granted and of the conditions herein imposed; and in consideration of the public benefit to be derived from the planting, underplanting, cultivation and growth of such trees the exemption of such trees from taxation and the taxation of the land upon which such trees are grown as herein provided, shall be continued and is hereby assured; and the right to such exemption and taxation shall be inviolable and irrevocable as a contract obligation of the state, so long as the owner of the land so planted shall fully comply with and perform the conditions of such contract not exceeding said period of thirty-five years.

§ 307. Provisions for taxation; statement of property; penalty; assessment of tax. 1. Statement of property. All owners, lessees or persons in possession of shellfish

grounds within the state of New York, shall, on or before the thirtieth day of September, annually, deliver to the supervisor at his office a statement under oath, specifying the number of acres of shellfish grounds owned, leased or used by them on the first day of August preceding, and the location, description and value thereof and whether held under grant, lease or otherwise, and printed blanks shall be prepared by the commission and furnished upon application at the office of the bureau of marine fisheries. But in case an owner, lessee or persons in possession as aforesaid shall have made a previous statement and shall make and file an affidavit of such fact on or before September thirtieth in each year, showing that no change has been made in his or their holding as rendered in the previous statement, then such previous statement shall be taken as the statement for the year in which the affidavit is filed.

2. Penalty. In case of the failure of any such person to deliver such statement to said supervisor at his office within the time above specified, or, if any statement so delivered to him shall erroneously state the number of acres subject to the tax hereinafter imposed, said supervisor shall make up a statement from the best information he may obtain, and shall add for such default to the tax hereinafter provided a penalty of twenty per centum of the amount of such tax.

3. Assessment of tax. The said supervisor shall annually make up and keep a book in his office to be known as the assessment book, in which he shall set down alphabetically the names and addresses of the owners, lessees or persons in possession of all shellfish ground within the state, the number of acres held or possessed by them and the location thereof as shown by the statements aforesaid, the amount of the tax payable thereon as hereinafter provided, and any penalty thereon; such assessment book shall also contain columns for the date of payment of such tax and the amount of tax and penalty paid.

§ 308. Levy of tax; notice and grievance; payment of tax; tax in lieu of other taxes; limitations. 1.

Levy of tax. For the benefit of the state and for the protection and fostering of the shell fisheries thereof, and the maintenance

of an efficient office or bureau, an annual tax at the rate of twenty-five cents per acre shall be levied and assessed upon each and every acre of shellfish ground located within this state owned, leased or possessed by any person whatsoever. The commission shall annually, and before the first day of February, levy and assess the said tax upon the property described in the statement made as aforesaid, setting forth the amount thereof, and any penalty added thereto, in the assessment book, as provided in the last section.

2. Notice and grievance. The commission shall thereupon serve notice on all persons whose lands are so assessed, and on which a tax is levied hereunder, which notice shall be in writing and may be served personally or by mailing the same to the last known post-office address of such person, stating that such tax roll has been completed and is on file in the office of the supervisor, the number of acres so assessed and the amount of the tax thereon, the penalties incurred, if any, and that on a day therein stated, which shall be not less than five days from the date of such notice, the supervisor or the deputy in charge of the division of fish and game will hear the complaint of all persons declaring themselves aggrieved thereby, and on such hearing sections thirty-six and thirty-seven of the tax law shall apply so far as the same are applicable and such assessment may be reviewed by certiorari in the manner provided in the tax law for the review of erroneous or illegal assessments.

3. Payment of tax. Such tax shall be paid to the said commission at the office of the supervisor within sixty days after the first day of February in each year, and he shall give a proper receipt therefor, and immediately enter such payment upon the assessment book with the date of payment. Such tax and any penalty thereon shall be a first lien upon all the property subject thereto, including the shellfish thereon from the first day of February in the year in which such tax is laid.

4. Tax in lieu of other taxes. The tax hereby imposed shall be in lieu of all other taxes on such property, and no other tax except as provided in this article shall be levied or imposed on said shellfish grounds, or the shellfish thereon, by any authority whatever.

5. Limitations. Section three hundred and six, three hundred

and seven, three hundred and eight, and three hundred and nine of this chapter do not apply to or affect lands under water, held and in possession under colonial patents, or legislative grants, by any town or person in the counties of Kings, Queens, Suffolk, Nassau or Richmond, or to lands under the waters of Gardiners and Peconic bays, ceded by the state to the county of Suffolk, pursuant to chapter three hundred and eighty-five of the laws of eighteen hundred and eighty-four, as amended by chapter six hundred and forty of the laws of nineteen hundred and six.

§ 309. Collection of tax. If any tax so laid shall not be paid on or before the first day of April, the said supervisor shall make and issue his warrant, in the name of the commission, for the collection thereof, with interest thereon, at one per centum per month from the day such tax became due and payable, and until paid, which warrant shall be delivered to the sheriff of the county within whose jurisdiction the lands are situated, directing such sheriff to collect such tax, together with the penalty and interest, if any, due thereon, together with his fees for making such collection, and such sheriff is hereby authorized, empowered and required in default of such payment to sell the property described in such warrant in the manner provided by law for a sale under execution, and to deliver to the purchaser thereof a proper deed or assignment, as the case may be, and such warrant shall immediately be returned to said supervisor by said sheriff with all his proceedings indorsed thereon, and he shall pay over to said supervisor the money received upon such sale, and said supervisor shall apply the same to the payment of such tax and all interest and expenses thereon, including the expenses of such sale, returning any balance that may remain to such owner or owners. All moneys received by said supervisor in payment of taxes and interest thereon shall be accounted for and paid by said supervisor to the state treasurer, for the benefit of the state, within thirty days after its receipt.

§ 461. Proceedings for assessment and collection of cost of river improvements. For the purpose of raising money to meet the said bonds and the interest thereon, and to provide for the cost and expenses of such improvement

and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in this article and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey, and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount

of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund.

COUNTY LAW

COUNTY LAW

§ 12. General powers. The board of supervisors shall:

3. Annually direct the raising of such sums in each town as shall be necessary to pay its town charges.

4. Cause to be assessed, levied and collected, such other assessments and taxes as shall be required by them by any law of the state.

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 23. Compensation of supervisors. * * * The board of supervisors of any county, except Saratoga and Suffolk counties, may also allow to each member of the board for his services in making a copy of the assessment-roll, three cents for each written line for the first one hundred lines, two cents per line for the second hundred written lines, and one cent per line for all written lines in excess of two hundred, and one cent for each tax actually extended by him on the tax-roll, and, if there be more than one item of tax on a line of the tax-roll, one cent for computing

and extending the total of such items. The board of supervisors of any county may also allow to each member of the board for his services in making a copy of the tax-roll for delivery to the collector compensation at the rate of one-half the compensation authorized for making a copy of the assessment and tax-rolls. In the county of Suffolk the extension and copying of the tax-rolls shall be performed by clerks and be a town charge.

§ 50. Duties. Clerks of boards of supervisors shall:

* * * * *

8. Prepare the tax-rolls under the direction of the board.

§ 53. Statement of railroad, telegraph, telephone and electric light taxes. The clerk shall, within five days after the making out, or issuing of the annual tax-warrant by the board of supervisors, prepare and deliver to the county treasurer of his county, a statement showing the title of all railroad corporations and telegraph, telephone and electric light lines in such county, as appear on the last assessment roll of the towns or cities therein, the valuation of the property, real and personal, of such corporation and line in each town or city, and the amount of tax assessed or levied on such valuation in each town or city in his county.

§ 77. Further powers. The board may make such other local and private laws and regulations concerning highways, alleys, bridges, and ferries within the county, and the assessment and apportionment of highway labor or taxes therefor, not inconsistent with law, as it may deem necessary and proper, when the purposes of such laws and regulations can not be accomplished under the foregoing provisions, or the general laws of the state.

§ 110. Tax on dogs. Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a different rate than that imposed upon dogs in other towns in such county, upon the written application of the town board of such

town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

§ 111. Rate of taxation when not fixed by the board. Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

§ 112. Owner to deliver description. The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

§ 113. Tax, how collected. The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of supervisors, to be assessed and collected in the same manner as

other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

§ 114. Application of proceeds of tax and other moneys. The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

§ 115. Collector's fees. Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

§ 128. Adoption by county of dog registration provisions. The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions

of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

§ 129. Payment of fees; issue of tags; definition of dog. Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment; and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog. Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges,

respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

§ 130. Duties of assessors. The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

§ 132. Penalties; actions therefor. Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to

recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

§ 132-a. Special provisions for Monroe county. In the towns of Monroe county, however, instead of the acts or omissions contained in section one hundred and thirty-two of this chapter being subject to a penalty to be recovered in an action, it shall, after the thirty-first day of May, nineteen hundred and fifteen, be a misdemeanor for any person liable to pay a registration fee in any of such towns either to fail to pay such registration fee or knowingly to permit any dog owned or harbored by him to be at large without wearing a tag issued by the town or village clerk; and upon conviction therefor any such person shall be punishable by a fine of not less than ten dollars nor more than fifty dollars or by imprisonment for not less than ten days nor more than fifty days or by both such fine and imprisonment. Any person designated by the board of supervisors of such county or any deputy sheriff designated by the sheriff of such county must, and any other resident of such county may, take such steps as may be necessary and lawful to secure the conviction of any such guilty person in any court of special sessions in any of such towns; and it shall be the duty of the magistrate to turn over forthwith to the county treasurer any fines so collected.

§ 135. Disposition of registration fees and penalties. The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to

the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

§ 150. Extension of time for the collection of taxes.

The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.

§ 241-a. Compensation of supervisors and assessors in attending tax meetings. Supervisors, in addition to the

compensation provided by section twenty-three of this chapter, and town assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state board of tax commissioners or a member of such board, and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge.

§ 242. County charges, how raised. The moneys necessary to defray the county charges of each county shall be levied on the taxable property in the several towns therein, in the manner prescribed in the general laws relating to taxes; and in order to enable the county treasurer to pay such expenses as may become payable from time to time, the board of supervisors shall annually cause such sum to be raised in advance in their county, as they may deem necessary for such purpose.

DRAINAGE LAW

[287]

DRAINAGE LAW

§ 106. Apportionment of cost; assessments. On the completion of the work of drainage, said commissioners shall apportion all of the cost of the same, and of said corporation in the manner contemplated and provided for in the drainage law; and shall prepare a tax roll on which shall be set forth a description of the several parcels of land to be affected by the metes and bounds, and so that the same can be identified with reasonable certainty, with the name where obtainable, of the owner, or the last known owner, or reputed owner, of each parcel separately assessed, which name shall be regarded as an aid to identify such parcel, and a mistake in the name of the owner, or the last known owner, or reputed owner, shall not affect the validity of the assessment against the parcel, and shall set opposite the several parcels of land so described, the grade or several grades of taxation, according to benefits as apportioned by said commission, in compliance with the drainage law, the quantity of land within each grade and the amount of assessment per acre against each such grade, together with a statement of the total amount of tax under all of such grades assessed against each parcel separately described, and specifying the proportion of said total amount to be paid annually and the rate of interest which such assessment shall bear until paid. Upon the completion of said tax roll, said commissioners shall publish a notice in at least one newspaper to be published in each county in which any of such lands shall be situated, and which notice shall be posted in at least three public places in each town containing any part of such lands, specifying a time and place within one of the towns having a portion of its lands located within said drainage district, where said tax roll may be examined by any person having or claiming an interest in any such lands, for a period of not less than ten days after such publication and posting, and also specifying a time thereafter at the same place, when said commissioners will meet and listen to any person feeling aggrieved, for the purpose of amending and correcting any error or improper apportionment of such taxes, if, in the judgment of such commissioners, there shall be any.

Any amendments or corrections to said tax toll shall be made

on the conclusion of such hearing forthwith; and the same when so amended and corrected, shall be redated as of the date of such final amendment and correction, and shall continue to remain on file at the same place for the inspection of any person owning or claiming to own any of such lands within said drainage district subject to the payment of taxes, for a further period of ten days after said tax roll shall be amended and corrected by said commissioners as aforesaid. They shall also serve the notice provided for by section thirty-two of the drainage law, upon the same persons and in the same manner as in sections specified.

§ 107. Appeals; tax roll to be filed. At any time within twenty days after said tax roll shall have been finally amended and corrected as aforesaid, and the notice last mentioned is served on him, any owner of lands within said drainage district subject to taxation may appeal to the special term of the supreme court, to be held within the judicial district within which said drainage district is located, for a further hearing, amendment and correction of said tax roll, by serving on one of said commissioners and their attorney, a notice of appeal, and naming a time and place not less than eight or more than twenty days thereafter, or as soon as the matter can be heard, for such hearing, and specifying any and all alleged errors or improper apportionment of taxes which said appellant desires corrected with the reasons therefor. At the time and place specified in such notice of appeal, or at such other time to which the matter may be adjourned, the commissioners shall produce before said court said tax roll or apportionment, and said court shall examine the same and hear said appellant and said commissioners together with such evidence as they may produce, in a summary manner, and shall thereupon make an order either confirming said tax roll or apportionment as fixed by said commissioners, or amending and correcting the same in a manner to be specified in said order; and said commissioners shall thereupon amend and correct said tax roll or apportionment as directed in said order and shall cause one copy of said order, together with said tax roll or apportionment, duly subscribed by said commissioners, to be filed in the county clerk's office in each county in which any of the lands within said drainage district,

subject to taxation, are located; and, at the same time said commissioners shall cause a transcript of said tax roll or apportionment, relating to all the lands in each town within said drainage district affected thereby to be filed in the town clerk's office of each such town.

§ 108. Duty of supervisor and collector. It shall be the duty of the supervisor of each town, whose lands form part of the drainage district, to cause to be included in the annual tax levy of such town, and added to the tax roll such portion of the costs and expenses of drainage or in connection therewith as may be due, or as shall become due before the next succeeding annual tax roll is made out, as shown or indicated by the apportionment or tax roll made by the commissioners, and filed with the several town clerks and county clerks as hereinbefore provided, as the same shall have been apportioned or assessed against each separate parcel of land until all outstanding indebtedness for such drainage, or in connection therewith, has been paid.

And it shall be the duty of the collector of each such town to collect annually all such costs of drainage, or connected therewith, apportioned by the commissioners, and included in the town roll as aforesaid, together with his usual fees and expenses for collection, out of the lands referred to or specified in the tax roll or apportionment prepared by the commissioners, or from the owners thereof, and, in case of default in the payment or collection of such taxes, they shall be returned to the county treasurer as unpaid taxes; and such lands shall be sold by him or by the state comptroller as the case may be, for unpaid taxes, in the same manner, with the same effect, and with the same right of redemption as in the case of ordinary county or town taxes against such lands. All amounts so collected, less the legal costs and charges in connection with the collection of the same, shall be paid over by the supervisor of each town, or by the county treasurer as the case may be, to the treasurer of the commission; and commissioners shall apply the same to the payment of certificates of indebtedness, bonds and other legal costs and charges as they become due.

EDUCATION LAW

[293]

EDUCATION LAW

§ 69. Colleges may construct water-works and sewer systems. 1. Every incorporated college in this state is duly authorized and empowered to construct and maintain a system of water-works for the purpose of supplying its college buildings and premises with pure and wholesome water for domestic, sanitary and fire purposes, and for the preservation of the health of its students, faculty and employees, and for the preservation of the public health of the town, village or city in or near which such college is located, and the construction and maintenance of such waterworks is declared to be a public use. Such water-works, as often as necessary, may be enlarged or improved. Every such incorporated college owning its water-works system and having an adequate supply of water therefrom, may furnish water to persons other than students, faculty and employees of such college at and for a just and adequate compensation, providing that they reside within a sewer district now created in which the premises of the said college or any part thereof are embraced, and provided no municipal or private public service corporation operates or maintains a system of water-works therein capable of supplying water to such inhabitants. Whenever any such college shall extend its mains along any streets, avenues or highways for the purpose of supplying water to such inhabitants, it shall not lose its exemption from taxation by reason thereof, and shall not be deemed to be exercising a public or corporate franchise within the meaning of the tax law.

§ 153. School property exempt from taxation. The grounds, buildings, furniture, books, apparatus and all other property of a school district shall not be subject to taxation for any purpose.

§ 327. Corporate authorities must raise tax certified by board of education. 1. The corporate authorities of any incorporated village or city in which any such union free school shall be established, shall have power, and it shall be their duty, to raise, from time to time, by tax, to be levied upon all

the real and personal property in said city or village, as by law provided for the defraying of the expenses of its municipal government, such sum as the board of education established therein shall declare necessary for teachers' salaries and the ordinary contingent expenses of supporting the schools of said district.

2. The sums so declared necessary shall be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of anticipated expenditure, and the amount necessary for each; and the said corporate authorities shall have no power to withhold the sums so declared to be necessary; and such corporate authorities as aforesaid shall have power, and it shall be their duty to raise, from time to time, by tax as aforesaid, any such further sum to be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of the proposed expenditure, and the amount necessary for each which may have been or which may hereafter be authorized by a majority of the voters of such union free school district present and voting at any special district meeting duly convened for any of the purposes stated in section four hundred and sixty-seven of this chapter.

§ 410. Assessment of taxes. Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year the trustees shall assess it and make out the tax-list therefor, and annex thereto their warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year the said trustees shall prepare their tax-list therefor and annex thereto their warrant for its collection within thirty days after August first. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

§ 411. Property to be assessed. 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

§ 412. Ascertainment of valuations. The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

§ 413. Power of trustees to determine values. The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

§ 414. Equalization within joint districts. When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

§ 415. Assessment of vacant land. When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and

shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

§ 416. Persons working land on shares and vendees in possession liable to taxation. Any person working land under a contract for a share of the produce of such land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

§ 417. Liability of property of certain absentee owners. Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

§ 418. Certain exemptions from tax for building school-house. Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

§ 419. Right of certain tenants to charge tax to landlord. Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

§ 420. Requisites and authority of collector's warrant. The *warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

§ 421. Time for delivery of warrant to collector.

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

§ 422. Jurisdiction of collector. Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or

* So in original.

sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

§ 423. Renewals of warrants. If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

§ 424. Amendment of tax-lists. Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

§ 425. Collector's notice. 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more

and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

§ 426. Collector's fees. The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

§ 427. Notice to railroad companies and certain other corporations of assessment and tax. 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas, appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent or manager of any such railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas assessed for taxes at the station or office nearest to the office of such county treasurer or to notify the company at its principal office within this state personally or by mail, of the

fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such company.

§ 428. Payment of tax by railroad and certain other corporations to county treasurer. Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such a district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

§ 429. Duty of collector after failure of railroad and certain other corporations to pay within thirty days. In case any railroad company and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any such company until the receipt by him of such notice from the county treasurer.

§ 430. Payment of tax by county treasurer to collector. The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from such companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum

fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

§ 431. Such companies may pay collector. Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company or telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas from paying its school tax to the school collector direct, as provided by law.

§ 432. Trustees' right of action to recover tax. Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real-estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

§ 433. Collector's return of unpaid taxes. If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

§ 434. Certification by trustees of collector's return. Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their

certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

§ 435. Payment of unpaid taxes from county treasury. Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof which has been relieved, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be charged by the trustees with the amount so relieved.

§ 436. Levy by supervisors of unpaid taxes. Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

§ 437. Payment before levy. Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

§ 438. Proceedings for collection same as of county taxes. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes;

and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

§ 439. Filing tax-list and warrant with town clerk.

Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.

§ 440. Assessment for school purposes of certain state lands.

1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, districts number six and eight of the town of Dover and districts number one and two of the town of Beekman, Dutchess county, all the school districts in the towns of Highlands, Woodbury and Tuxedo, Orange county, union free school district number one of the town of Ossining in the county of Westchester, and of school districts in the county of Rockland shall hereafter assess the lands

owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.

§ 1122. Taxes. Taxes, in addition to those otherwise authorized, may be voted by any authority named in section eleven hundred and eighteen and for any purpose specified in sections eleven hundred and eighteen to eleven hundred and twenty inclusive, and shall, unless otherwise directed by such vote, be considered as annual appropriations therefor till changed by further vote, and shall be levied and collected yearly, or as directed, as are other general taxes; and all money received from taxes or other sources for such library shall be kept as a separate library

fund and expended only under direction of the library trustees on properly authenticated vouchers.

§ 1196. Safeguarding of public records. Every person who has the custody of any public record books of a county, city, town or village shall, at its expense, cause them to be properly and substantially bound. He shall have any such books which may have been left incomplete, made up and completed from the files and usual memoranda, so far as practicable.

Officers or boards in charge of the affairs of counties, cities, towns and villages shall provide and maintain fireproof rooms, vaults, safes or other fire-resisting receptacles made of noncombustible materials, of ample size for the safe-keeping of the public records in their care, and shall furnish such rooms only with fittings of noncombustible materials, the cost to be a charge against such county, city, town or village. All such records shall be kept in the buildings in which they are ordinarily used, and so arranged that they can be conveniently examined and referred to. When not in use, they shall be kept in the vaults, safes or other fire-resisting receptacles provided for them.

§ 1197. Destruction of public records. No officer of the state or of any county, city, town or village or other political division of the state, or of any institution or society created under any law of the state, shall destroy, sell or otherwise dispose of any public record, original or copied, or of any archives, in his care or custody or under his control, and which are no longer in current use, without first having advised the commissioner of education of their nature and obtained his consent.

§ 1198. Penalty. A public officer who refuses or neglects to perform any duty required of him by this chapter or to comply with a recommendation of the commissioner of education under the authority of this act, shall for each month of such neglect or refusal, be punished by a fine of not less than twenty dollars.

GENERAL CITY LAW

GENERAL CITY LAW

§ 120. Annual dog license; application of article.

This article shall only apply to cities of the third class. Every person who owns or harbors any dog within the corporate limits of any such city who desires to maintain or preserve any right of property in such dog must procure yearly a license for the dog so owned or harbored and shall pay therefor the sum of one dollar.

GENERAL CONSTRUCTION LAW

[313]

GENERAL CONSTRUCTION LAW

§ 15. **Chattels.** The term chattels includes goods and chattels.

§ 38. **Property.** The term property includes real and personal property.

§ 39. **Property, personal.** The term personal property includes chattels, money, things in action, and all written instruments themselves, as distinguished from the rights or interests to which they relate, by which any right, interest, lien or incumbrance in, to or upon property, or any debt or financial obligation is created, acknowledged, evidenced, transferred, discharged or defeated, wholly or in part, and everything, except real property, which may be the subject of ownership.

Oil wells and all fixtures connected therewith, situate on lands leased for oil purposes and oil interests, and rights held under and by virtue of any lease or contract or other right or license to operate for or produce petroleum oil, shall be deemed personal property for all purposes except taxation.

§ 40. **Property, real.** The term real property includes real estate, lands, tenements and hereditaments, corporeal and incorporeal.

§ 42. **Register of county.** Any act done in pursuance of law by the register of a county shall be deemed to be a compliance with any provision of law authorizing or requiring such act to be done by the county clerk of such county, and any instrument or writing filed, entered or recorded in pursuance of law in the office of a register of a county, shall be deemed to be a compliance with any provision of law authorizing or requiring such paper to be filed, entered or recorded, as the case may be, in the office of the clerk of such county. The term county clerk when used in relation to conveyances of real property or the filing or recording of instruments which are or may be filed in the office of the register of a county, shall include the register of each county in which there is a register.

§ 54. **Village.** The term village means an incorporated village.

GENERAL CORPORATION LAW

[317]

GENERAL CORPORATION LAW

§ 3. Definitions. 1. A "municipal corporation" includes a county, town, school district, village and city and any other territorial division of the state established by law with powers of local government.

* * * * *

9. The term "office of a corporation" means its principal office within the state, or principal place of business within the state if it has no principal office therein.

GENERAL MUNICIPAL LAW

GENERAL MUNICIPAL LAW

§ 2. Definitions. The term "municipal corporation," as used in this chapter, includes only a county, town, city and village. The term "governing board" includes the board of supervisors of a county, the town board of a town, the common council of a city, and the board of trustees of a village.

§ 8. Funded and bonded debts. * * * All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.

§ 89. Payment of debts of illegal corporations. Whenever an attempt has been or is hereafter made to create a municipal corporation, either by special act of the legislature or by proceedings taken under the general laws of the state, and such corporation has chosen officers and has exercised the powers, duties and authority vested in it by the law under which it purports to have been created, and such corporation has become indebted to any person, association or corporation in the aggregate amount of five hundred dollars or more, and such corporation shall have been held or declared to be no corporation by a court of record of competent jurisdiction of this state, either because the special act creating it is declared to be unconstitutional, or otherwise, then such corporation shall be deemed a de facto corporation for the purpose of winding up its affairs and paying its indebtedness; and its officers shall be deemed de facto officers and shall have all the powers and authority and shall perform all the functions and duties vested in or required of them under the law pursuant to which such corporation was attempted to be created, so far as may be necessary to liquidate the affairs of such corporation and to pay its money obligations, including all the power and authority to assess, levy and collect taxes upon the taxable persons and property within the corporate limits of such illegal corporation, to such an amount as shall be sufficient to pay obligations of such corporation and the expense incident thereto.

2. Such de facto officers shall keep an accurate record of all their proceedings hereunder, including the amount of money raised by taxation and the purpose for which it was raised and

the amount of money paid out, to whom and for what purpose. They shall audit all bills before payment and shall take receipts for all moneys paid out.

3. When all the indebtedness of such illegal corporation has been paid and its obligations discharged, such de facto officers shall make a full, complete and accurate report, under oath, to the county judge of the county in which such illegal corporation is located or to a justice of the supreme court of all their proceedings hereunder and on the order of such judge or justice approving and confirming such report, such de facto officers shall be discharged and their functions and duties shall cease. Such report and order shall be filed in the office of the county clerk of the county in which such illegal corporation was located.

HIGHWAY LAW

[325]

HIGHWAY LAW

§ 78. Adoption of labor system for removing snow.

The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes.

§ 79. Assessment of labor for the removal of snow.

The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of day's labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be

in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided.

§ 80. Lists of persons assessed for removal of snow.

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

§ 81. District foreman; return and levy of unworked tax. The town superintendent shall also, immediately after the town has been divided into districts as provided in section seventy-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver

each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied.

§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on

the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corporations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or

before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November, for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and board walks or renewals thereof on highways less than two rods in width, and also the amount necessary to construct or repair any public roads, walks, places or avenues on any sand beach separated by more than two miles from the main body of the town. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may

cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge or the board walk on any highway less than two rods in width, or a walk built to replace the same under section sixty-two, shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge or the board walk on any highway less than two rods in width, or any such walk built to replace the same, be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge or walk shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge or walk to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge or walk hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge or walk, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet and board walks or renewals thereof, on highways less than two rods in width, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings.

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein

stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages,

shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

7. Where a town, having within its limits an incorporated village or city of the third class, shall levy a tax upon the whole town including such incorporated village or city, the same to be spent wholly without the limits of such village or city, for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, the amount of such tax shall be included in the statement to be transmitted by the clerk of the board of supervisors to the comptroller as required by section one hundred of the highway law and such amount shall be used as an

additional basis of the amount of state aid under this section, the same as if such tax were levied wholly without the limits of such incorporated village or city of the third class.

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 172. Cost to town for maintenance of state and county highways. Each town shall pay for the maintenance and repair of state and county highways each year the sum of fifty dollars for each mile or major fraction of a mile of the total mileage of state and county highways within the town, each incorporated village shall pay for such maintenance and repair at the rate of one and one-half cents for each square yard of surface of such improved highway maintained by the state within its corporate limits, and each city of the third class shall pay for such maintenance and repair at the rate of three cents for each square yard of surface of such improved highway maintained by the

state within the incorporated limits of such city. On or before the first day of November in each year the commission shall transmit to the clerk of the board of supervisors of each county, to the board of trustees of each village and to the common council of said city a statement specifying the number of miles of improved state and county highways in each town, the number of square yards of surface of such improved highway as hereinbefore provided in each village or said city, in such county and the amount which each of such towns, villages and cities, is required to pay into the county treasury on account of the maintenance of state and county highways and a copy of such statements shall be forwarded to the county treasurer. The board of supervisors of the county, the board of trustees of an incorporated village and the common council of said city shall cause the amount to be paid by each town, incorporated village and said city of the county, to be assessed, levied and collected therein in the same manner as other town, village and city charges, in the several towns, villages and cities of the third class, and such amount when collected shall be paid into the county treasury to the credit of the fund for the maintenance of state and county highways in the several towns, incorporated villages and said cities of the county.

§ 282. Registration of motor vehicles.

* * * * *

6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle is originally registered after August first in any year, the register fee

for that year shall be one-half of the fee herein provided for; and further provided that for motor vehicles which are used or to be used solely for commercial purposes, the fee for such registration shall be five dollars. The provisions hereof with respect to the payment of registration fees shall not apply to motor vehicles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject.

§ 302. Registration of motor cycles.

6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor cycle in accordance with the provisions of this article: Two dollars and fifty cents upon the registration of any motor cycle of whatever horse-power, provided that if a motor cycle is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for. The provisions hereof with respect to the payment of registration fees shall not apply to motor cycles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor cycles shall be in lieu of all taxes, general or local, to which motor cycles may be subject.

INDIAN LAW

[341]

INDIAN LAW.

§ 6. Exemption of reservation lands from taxation.

No taxes shall be assessed, for any purpose whatever, upon any Indian reservation in this state, so long as the land of such reservation shall remain the property of the nation, tribe or band occupying the same.

INSURANCE LAW

[345]

INSURANCE LAW.

§ 34. Taxation of foreign corporations. The capital of an insurance corporation incorporated under the laws of any state or country outside of the United States, to the extent employed in the transaction of business in this state, and as determined and certified as prescribed by section twenty-seven of this chapter, shall be subject to taxation the same as the capital of a like domestic insurance corporation to be levied, assessed and collected, as prescribed by law, at such place in the state as it shall have its principal office. Upon satisfactory proof to the superintendent of insurance that any foreign insurance corporation has neglected or refused to pay any tax levied and assessed under the laws of this state, he shall revoke any certificate of authority granted by him to such corporation to do business in this state, and it shall thereafter be precluded from doing business herein. Every health or casualty insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of health or casualty insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March pay to the superintendent of insurance a tax of two per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. Every life insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of life insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March, pay to the superintendent of insurance a tax of one per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. If any such corporation shall neglect or refuse to pay such tax, the superintendent shall collect the same

out of the interest on the stocks or securities deposited in the insurance department. The agent of every corporation, association or individual not incorporated by the laws of this state to effect insurance against marine risks shall annually, on or before the first day of February, pay to the superintendent of insurance a tax of two per centum upon insurance against marine risks which have been received by such agent or any person for him or have been agreed to be paid for any such insurance effected or agreed to be effected or procured by him, within this state, for the year ending the thirty-first day of December preceding. In ascertaining the amount of premiums upon which said two per centum tax is to be levied, there shall be deducted from the premiums aforesaid, on account of reinsurances, such portion of the premiums upon said reinsurances as may have been paid to companies that are subject to the payment of the tax hereby provided for, but no credit or deduction shall be allowed on account of such reinsurances where any part of the risk insured against is reinsured in a corporation authorized to effect insurances against fire or in the fire insurance branch of a corporation authorized to effect insurance against both marine and fire risks.

§ 133. Payment of tax by agents of foreign fire insurance corporations to fire departments. Except in the cities of New York and Buffalo there shall be paid to the treasurer of the fire department of every city or village of this state, whether incorporated or unincorporated, having a fire department, company or organization, for the use and benefit of such department, or to the treasurer of such fire department within the fire limits, as established by law, of an unincorporated village and when no treasurer of a fire department exists, then to the treasurer or other fiscal officer of such city or village, or in case of an unincorporated village to the supervisor of the town in which such village is situated who, for the purposes of this chapter, shall have the same powers as the treasurers of fire departments, on the first day of February of each year, by every person who shall act as agent for or on behalf of any foreign fire insurance corporation, association or individuals which insure property

against loss or injury by fire, the sum of two dollars upon the hundred dollars, and at that rate, upon the amount of all premiums which during the year or part of a year ending on the last preceding thirty-first day of December shall have been received by such agent or person, or received by any other person for him, for any insurance effected or procured by him as such agent or broker against loss or injury by fire upon property situate within the corporate limits of such city or village, or within the fire limits of such unincorporated village. Every city except the city of New York, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, and every officer, board of officers and association receiving any portion of the tax directed to be paid by this section or any similar provision of law, shall within ten days after the receipt of the same, pay to the treasurer of the Firemen's association of the state of New York, ten per centum of the amount so received by it or him, for the support or maintenance of the Volunteer Firemen's Home at Hudson, New York. On or before the first day of April in each year every such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officers, board of officers and association, shall, by its chief fiscal officer, treasurer, or other officer whose duty it may be to receive such funds, deliver to the treasurer of the Firemen's association of the state of New York a statement showing the name of each person or corporation from whom any such tax shall have been received and the amount paid by each, which statement shall be verified by the officer making the same to the effect that the same is correct and true and that such statement correctly shows the amount of such tax received by such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent association, exempt or veteran firemen's associations, officer, board of officers and association since the first day of April in the preceding year. Any such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officer, board of officers and association receiving any portion of such tax

and failing to make and deliver such verified statement as herein provided or omitting to pay ten per centum thereof to the treasurer of the Firemen's association of the state of New York as provided herein within the time above allowed shall forfeit the sum of fifty dollars in addition to the amount of such tax to be recovered in an action which may be maintained by said Firemen's association of the state of New York in any of the courts of this state.

AN ACT to authorize the Exempt Firemen's Association of the city of Niagara Falls, New York, to collect the tax on foreign fire insurance companies, or their agents, in the city of Niagara Falls, and providing for its disposition.

Became a law May 4, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Niagara Falls, and payable to the treasurer of the fire department of such city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Firemen's Association of the city of Niagara Falls, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Firemen's Association of the city of Niagara Falls, any provision of the charter of such city to the contrary notwithstanding.

§ 2. All funds received by said association under this act, except the amount payable to the Firemen's Association of the State of New York, under the provisions of the insurance law, shall be expended by it for the relief of all indigent or disabled volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Niagara Falls and who were honorably discharged after such five years of service or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow and minor children, shall be entitled to the equal benefit of such fund, whether or not he is a member of said association, or whether his services as such volunteer fireman were before or after this act takes effect.

§ 3. This act shall take effect immediately.

(Laws 1916, ch. 435.)

§ 149-a. Premium or assessment tax. Every mutual fire insurance company or association authorized to do business in this state pursuant to section one hundred and forty-nine of this chapter shall, in lieu of all other taxes on premiums, annually, on

or before the first day of February of each year, pay a tax of one per centum on all gross premiums or assessments collected or received by it or them for such insurance upon property situate within this state during the preceding year ending the thirty-first day of December to the superintendent of insurance, except that any company so authorized to do business in this state which is incorporated under the laws of any other state, which taxes such company therein upon the gross premiums or assessments collected by it less that portion of said gross premiums or assessments returned on policies expired or cancelled, shall not be required to pay under this section any different or higher rate, provided, however, that in no event shall such tax be less than three per centum of the net cost of insurance to the policyholder.

On or before the first day of February of each year every such company or association shall file with said superintendent a detailed statement showing the gross amount of premiums and assessments collected during the preceding year, for insurance upon property located in this state and specifying the amounts of premiums and assessments so collected by city, town, village or fire district in which the property covered by such insurance is located. In case any such company or association shall neglect or refuse to make and file such report, or pay the tax imposed by this section, its certificate of authority to do business in this state shall be revoked by the superintendent of insurance and it shall forfeit the sum of one hundred dollars for each day after the first day of February of each year that it shall omit to make and file such report, or shall neglect to pay the tax imposed by this section, which sum shall be collected in an action in the name of the people of the state of New York to be prosecuted by the superintendent of insurance and collected by him. After the neglect or refusal of such company or association to make and file such report, or pay such tax, such company or association or its agents shall not effect any insurance on any property in this state.

§ 246. Taxation. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment.

JUDICIARY LAW

JUDICIARY LAW

§ 16. Judge of court of record not disqualified because a resident or a taxpayer. A judge of a court of record is not disqualified from hearing or deciding an action or special proceeding, matter or question, by reason of his being a resident or taxpayer of a town, village, city, or county, interested therein.

MEMBERSHIP CORPORATIONS LAW

[357]

MEMBERSHIP CORPORATION LAW

ARTICLE 4

§ 72. Taxation of lot owners by corporations. If the funds of a cemetery corporation, applicable to the improvement and care of its cemetery wholly outside of a city of the first or second class, or applicable to the construction of a receiving vault therein for the common use of lot owners, be insufficient for such purposes, the directors of the corporation, not oftener than once in any year and for such purposes only, may levy a tax on some basis to be determined by the directors of said corporation, but no such tax shall exceed two dollars on any one lot, except that with the written consent of two-thirds of the lot owners or by the vote of a majority of the lot owners present at an annual meeting, or at a special meeting duly called for such purpose, such tax may be for an amount which shall not exceed a total of five dollars per annum per lot, and the tax on any one lot shall not exceed five dollars per annum but the taxes may be levied upon each lot in the first instance for a sum sufficient for the improvement and care of the lot, but no greater sum than five dollars shall be collected in any one year. The whole tax levied may be collected in sums of five dollars in successive years in the manner herein provided. Notice of such tax shall be served on the lot owners or where two or more persons are owners of the same lot, on one of them, either personally, or by leaving it at his residence, with a person of mature age and discretion, or by mail, if he resides in a city, town or village where the office of the corporation is not located, or in case the residence or whereabouts of the owner can not be ascertained, by publication once a week for four successive weeks in a newspaper published in the town where such cemetery is located, or if no newspaper is published in such town then in some newspaper published in the county where such cemetery is located. If such tax remain unpaid for more than thirty days after the service of such notice the president and secretary of the corporation may issue a warrant to the treasurer of the corporation, requiring him to collect such tax in the same manner as

school collectors are required to collect school taxes; and such treasurer shall have the same power and be subject to the same liabilities in executing such warrant as a collector of school taxes has or is subject to by law in executing a warrant for the collection of school taxes. If the taxes so levied remain unpaid for five years after the levying of such tax the amount thereof with interest shall be a lien on the unused portion of the lot which is subject to such tax, and no portion of the lot so taxed shall be used by the owner thereof for burial purposes, while any such tax remains unpaid. If at the expiration of five years from the date of the service of the first notice of assessment as herein provided, any such assessment or the interest thereon shall remain unpaid, the corporation may sell the unused portion of such lot at public auction upon the cemetery grounds, in the following manner: If the person owning such lot resides within the state, a written notice, under the seal of such cemetery association, if it have a seal, and the hand of the president or secretary thereof, stating the amount of such tax or taxes unpaid and that such unused portion of such lot will be sold at a time therein to be specified, not less than twenty days from the date of the service of such notice, shall be personally served upon such owner; if such owner is not a resident of the state, or if the place of his residence cannot with due diligence be ascertained, or if, for any other reason satisfactory to the court, personal service cannot with due diligence be made upon such owner, such cemetery association, or any of its officers, may present a duly verified petition stating the facts to the county court of the county in which such cemetery lands are situated, or to the supreme court, and such court may upon satisfactory proof, by its order, direct the service of such notice in the manner provided by the code of civil procedure, for the substituted service of a summons. The president or secretary of such association or any suitable and proper person appointed by such association or by the court, may upon filing proof of publication and service of such notice as provided by section four hundred and forty-four of the code of civil procedure make such sale, and the same may be adjourned from time to time for the accommodation of the parties or for other proper reasons. Previous notice of such sale shall be posted at

the main entrance of the cemetery. Prior to such sale such corporation shall cause such lot to be resurveyed and replatted showing the part thereof not used for burial purposes and only such unused portion shall be sold. The cemetery corporation may at any such sale under this chapter purchase any such lots or parts of lots. The surplus remaining after paying all assessments, interest, cost and charges shall be set aside by said corporation, as a fund for the care and improvement of that portion of such lot that has been used for burial purposes. In case the proceeds of such sale shall amount to more than thirty dollars the person making such sale shall make his report, under oath, to the court, of proceedings had and shall state the amount for which such lot was sold and that such lot was sold to the highest responsible bidder, together with the names of the purchasers, and the court may and in a proper case shall, by order, confirm such sale; in all other cases the person making such sale shall file in the office of the county clerk of the county in which such cemetery lands are situated a like report duly verified, and on the filing of such order of confirmation or such report, as the case may be, the title to the use of such unoccupied portion of such lot shall vest in the purchaser thereof.

The directors of any such association may make a contract with a lot owner which shall provide for the payment by him of an agreed gross sum in lieu of further taxes and assessments and that upon the payment of such gross sum the lot of such owner shall be thereafter exempt from taxes and assessments.

§ 171. Property; erection of monuments. Such a corporation may acquire and hold, within the county in which its certificate of incorporation is recorded, not more than five acres of land to be used exclusively for the erection of a suitable monument or monuments or other memorial to perpetuate the memory of the soldiers and sailors who served in defense of the Union in the war of the rebellion, or who served in the army or navy of the United States in the late war with Spain, or in the army or navy of the United States in any war in which the government of the United States has been engaged, including the American revolution on the side of the Colonies; such monument or memorial alike

to perpetuate the memory of those soldiers and sailors who, since rendering such military or naval service, have become resident of and die in the town, city or county in which such monument or memorial is erected. Such a corporation may erect any such monument, monuments or memorial upon any public street, square or ground of any town, city or village, with the consent of the proper officers thereof, or may purchase or accept the donation of land suitable for that purpose; and may take and hold the property given, devised or bequeathed to it in trust, to apply the same or the income or proceeds thereof for the erection, improvement, embellishment, preservation, repair or renewal of such monument, monuments or memorial, or of any structure, fences or walks upon its lands, or for planting or cultivating trees, shrubs, flowers and plants, in and around or upon its lands, or for improving or embellishing the same in any manner consistent with the design and purposes of the association, according to the terms of such grant, devise or bequest. It may take by gift or purchase any lots or lands in any cemetery within such country to be used and occupied exclusively for the burial of honorably discharged soldiers and sailors who served in either of such wars, and for the erection of suitable monuments or memorials therein. A town clerk or the board of trustees of a village shall, upon the petition of twenty-five resident taxpayers, submit to a biennial town meeting or village election, as the case may be, a proposition to raise by taxation a sum stated therein, not exceeding five hundred dollars in any one year, for the purpose of erecting such a monument, or contributing to the expense of such a monument, erected by a corporation under this section, or for repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town or village, and when raised shall be applied to the purposes specified in such proposition.

The property of any corporation formed pursuant to laws of eighteen hundred and sixty-six, chapter two hundred and seventy-three, as amended by laws of eighteen hundred and eighty-eight, chapter two hundred and ninety-nine, shall be exempt from levy and sale on execution, and from all public taxes, rates and assessments, and no street, road, avenue or thoroughfare shall be laid

through the lands of such association held for the purposes aforesaid without the consent of the trustees of such corporation, except by special permission of the legislature of the state.

§ 172. Improvement taxes. A tax may be levied and collected on the taxable property in a town, village or city in which such monument, monuments or other memorial may be erected, for the purpose of repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town, village or city.

OPTIONAL FORM OF GOVERNMENT LAW

[365]

OPTIONAL FORM OF GOVERNMENT LAW

§ 43. Assessment of property for purposes of general taxation and local improvements. The council under plans A, B and C, shall succeed to all the powers and shall perform all the duties with the like result in law of the board of assessors, or other official or officials of the city performing like functions; but the council may, in its discretion, provide by ordinance for the appointment of an assessor or assessors, and in such event such assessor or assessors shall succeed to such powers and perform such duties in place of the council. Under plans D, E, and F, the mayor, with the advice and consent of the council, shall appoint an assessor or assessors.

[367]

POOR LAW

[369]

POOR LAW

§ 10. Tax levy on towns. At the annual meeting of the board of supervisors, the county treasurer shall lay before them the account kept by him; and if it shall appear that there is a balance against any town, the board shall add the same to the amount of taxes to be levied and collected upon such town, with the other contingent expenses thereof, together with such sum for interest as will reimburse and satisfy any advances that may be made, or that may have been made, by the county treasurer for such town, which moneys, when collected, shall be paid to the county treasurer.

PUBLIC LANDS LAW

[373]

PUBLIC LANDS LAW

§ 21. Assessments for local improvements on state lands. A person, body or board authorized to assess lands for local improvements or purposes, shall serve on the comptroller of the state, at least three weeks prior to the confirmation of the same, a written notice of every assessment on state lands, showing the purpose for which the assessment is made, the state lands assessed and the amounts for which they are assessed, and referring to the law authorizing the assessment, and no such assessment shall be legal unless such notice is duly served. No fee, interest, penalty or expense shall be added to or accrue on any such assessment against state lands, nor shall such lands be sold therefor; but such assessments shall, if confirmed and uncontested, be paid and discharged out of any moneys appropriated therefor. All sales of state lands for unpaid taxes or assessments for local improvements or purposes, and all sales of such lands by any municipal or village authority, whether the title thereto be derived from tax sale or otherwise, for unpaid taxes levied thereon, while such title vested in the state, are void. All assessments legally made on state lands, and all legal rents or charges thereon, shall be audited by the comptroller and paid out of the treasury.

PUBLIC OFFICERS LAW

[377]

PUBLIC OFFICERS LAW

§ 3. Qualifications for holding office. No person shall be capable of holding a civil office who shall not, at the time he shall be chosen thereto, be of full age, a citizen of the United States, a resident of the state, and if it be a local office, a resident of the political subdivision or municipal corporation of the state for which he shall be chosen, or within which the electors electing him reside, or within which his official functions are required to be exercised.

§ 4. Commencement of term of office. The term of office of an elective officer, unless elected to fill a vacancy then existing, shall commence on the first day of January next after his election, if the commencement thereof be not otherwise fixed by law.

§ 5. Holding over after expiration of term. Every officer except a judicial officer, a notary public, a commissioner of deeds and an officer whose term is fixed by the constitution, having duly entered on the duties of his office, shall, unless the office shall terminate or be abolished, hold over and continue to discharge the duties of his office, after the expiration of the term for which he shall have been chosen, until his successor shall be chosen and qualified; but after the expiration of such term, the office shall be deemed vacant for the purpose of choosing his successor. An officer so holding over for one or more entire terms, shall, for the purpose of choosing his successor, be regarded as having been newly chosen for such terms. An appointment for a term shortened by reason of a predecessor holding over, shall be for the residue of the term only.

§ 30. Creation of vacancies. Every office shall be vacant upon the happening of either of the following events before the expiration of the term thereof:

1. The death of the incumbent;
2. His resignation;

3. His removal from office;
4. His ceasing to be an inhabitant of the state, or if he be a local officer, of the political subdivision, or municipal corporation of which he is required to be a resident when chosen;
5. His conviction of a felony, or a crime involving a violation of his oath of office;
6. The judgment of a court, declaring void his election or appointment, or that his office is forfeited or vacant;
7. His refusal or neglect to file his official oath or undertaking, if one is required, before or within fifteen days after the commencement of the term of office for which he is chosen, if an elective office, or if an appointive office, within fifteen days after notice of his appointment, or within fifteen days after the commencement of such term; or to file a renewal undertaking within the time required by law, or if no time be so specified, within fifteen days after notice to him in pursuance of law, that such renewal undertaking is required. When a new office or an additional incumbent of an existing office shall be created, such office shall for the purposes of an appointment or election, be vacant from the date of its creation, until it shall be filled by election or appointment.

§ 36. Removal of town or village officer by court. Any town or village officer, except a justice of the peace, may be removed from office by the supreme court for any misconduct, maladministration, malfeasance or malversation in office. An application for such removal may be made by any citizen resident of such town or village and shall be made to the appellate division of the supreme court held within the judicial department embracing such town or village. Such application shall be made upon notice to such town officer of not less than eight days, and a copy of the charges upon which the application will be made must be served with such notice.

RAILROAD LAW

[381]

RAILROAD LAW

§ 118. Amount to be assessed and levied if not paid.

If such amount (for highway bridge) shall not be paid by the railroad company the municipality shall assess and levy the same upon the taxable property of the railroad company situate within its tax district, in the next tax levy, and the same shall be collected as are other taxes upon said property.

§ 144. Assessment of property of new corporation.

The real estate of such new corporation, (consolidation) situate within this state, shall be assessed and taxed in the several towns and cities where the same shall be situated in like manner as the real estate of other railroad corporations is or may be taxed and assessed, and such proportion of the capital stock and personal property of such new corporation shall in like manner be assessed and taxed in this state, as the number of miles of its railroad situate in this state bears to the numbers of miles of its railroad situate in the other state or states.

REAL PROPERTY LAW

§ 16. Liabilities of alien holders of real property.

Every alien holding real property in this state is subject to duties, assessments, taxes and burdens as if he were a citizen of the state.

§ 290. Definitions; effect of article. 1. The term "real property," as used in this article, includes lands, tenements and hereditaments and chattels real, except a lease for a term not exceeding three years.

2. The term "purchaser" includes every person to whom any estate or interest in real property is conveyed for a valuable consideration, and every assignee of a mortgage, lease or other conditional estate.

3. The term "conveyance" includes every written instrument, by which any estate or interest in real property is created, transferred, mortgaged or assigned, or by which the title to any real property may be affected, including an instrument in execution of a power, although the power be one of revocation only, and an instrument postponing or subordinating a mortgage lien; except a will, a lease for a term not exceeding three years, an executory contract for the sale or purchase of lands, and an instrument containing a power to convey real property as the agent or attorney for the owner of such property.

4. The term "recording officer" means the county clerk of the county, except in the counties of New York, Kings or Westchester, where it means the register of the county.

5. This article does not apply to leases for life or lives, or for years, heretofore made, of lands in either of the counties of Albany, Ulster, Sullivan, Herkimer, Dutchess, Columbia, Delaware or Schenectady.

§ 320. Certain deeds deemed mortgages. A deed conveying real property, which, by any other written instrument, appears to be intended only as a security in the nature of a mortgage, although an absolute conveyance in terms, must be considered a mortgage; and the person for whose benefit such deed is

made, derives no advantage from the recording thereof, unless every writing, operating as a defeasance of the same, or explanatory of its being desired to have the effect only of a mortgage, or conditional deed, is also recorded therewith, and at the same time.

§ 334. Maps to be filed; penalty for nonfiling. It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map.

SECOND CLASS CITIES LAW

[389]

SECOND CLASS CITIES LAW

§ 160. Powers and duties of assessors. The assessors shall appoint, to hold office during their pleasure, such assistants or subordinates as the board of estimate and apportionment shall prescribe. The assessors shall possess all the powers conferred, be subject to all the obligations imposed and perform all the duties appertaining to the office of assessors in the towns of the state in reference to the assessment of property within the city, except as otherwise provided by law. They shall perform all the duties now provided by law in reference to the assessment of property for the purpose of levying taxes and assessments for local improvements, imposed according to law.

§ 161. Description of premises. In the assessment of any lands in the city for any purpose, it shall be sufficient to state the name of one of the owners of such lands if the owner or owners or any of them be residents of the city and known to the assessors; if the owner or owners be unknown to the assessors or if they be non-residents and the ownership is unknown to the assessors, then the assessment may be designated unknown, and there shall be stated the number of the lot and the block, if subdivided into lots and blocks and so designated upon the city map last adopted by the common council, or the number of the lot or farm lot, if not so subdivided into blocks and lots and so designated, and also the street and number of any building thereon; but if the land be vacant or the building thereon be not numbered, then the name of the street on which it fronts and a brief description of the premises shall be given. In case no inhabited building be on the land and the residence of the owner be unknown, such owner may be designated as unknown. No assessment hereafter made in said city shall be held to be invalid because the same may be made out in terms against owner or owners unknown or the estate of a deceased person, naming such person, or the executor, administrator, heirs or devisees of a deceased person, naming such person, or any of them or against a company or a firm name, or against a person in whom is the record title, though not the actual title of the property,

or for any cause arising through ignorance or mistake as to the names of the owner or owners of the property assessed, whether individually or a corporation, provided such property is sufficiently described on the assessment-rolls to reasonably identify and indicate to a person familiar with the same the particular property which it was intended to assess. Every assessment-roll shall be considered as referring to the last adopted map, unless it be otherwise stated therein.

§ 162. Rebates and deficiencies. In all cases of assessment for improvements the assessors shall include in the apportionment all the expenses connected with or which were incident to the making of the improvement and assessment. Whenever the amount apportioned shall exceed the actual cost of the improvement, including all expenses connected therewith or incidental thereto, the comptroller shall certify the amount of the surplus to the assessors and they shall thereupon declare a rebate and the excess shall be refunded pro rata to the persons who paid their assessments. If the amount assessed for any improvement shall be insufficient to cover the cost of the improvement, including all expenses connected therewith and incidental thereto, the comptroller shall certify the amount of the deficiency to the common council and assessors, and the common council and assessors shall forthwith cause to be assessed and levied, the amount of such deficiency pro rata upon the property included within the original assessment and the same shall be assessed, levied and collected in like manner as other assessments of a like character.

§ 163. Assessment not invalidated by irregularities. No assessment or tax shall be vacated, set aside, canceled, annulled, reviewed or otherwise questioned or affected by reason of any error, omission, irregularity or defect not actually fraudulent, in any of the steps or proceedings required to be had or taken as preliminary to, or in the making of, the assessment, or in the levying or collection of the tax, nor in relation to or in connection with any proposal, designation of materials, contracts, work or improvement for or on account of which such assessment was made or tax imposed. But all property shall be liable to assessment and all assessments shall be valid and of full force and effect notwithstanding any such error, omission, irregularity or defect.

§ 164. Right to review assessment or tax for local improvement limited. No action or proceeding to set aside vacate, cancel or annul any assessment or tax for a local improvement shall be maintained, except for total want of jurisdiction to levy and assess the same on the part of the officers, board or body authorized by law to make such levy or assessment or to order the improvement on account of which the levy or assessment was made. No action or proceeding shall be maintained to modify or reduce any such assessment or tax except for fraud or substantial error by reason of which the amount of such tax or assessment is in excess of the amount which should have been lawfully levied or assessed.

§ 165. Procedure on review. No action or proceeding shall be maintained to set aside, vacate, cancel, annul, review, reduce or otherwise question, test or affect the legality or validity of any assessment or tax for a local improvement, except in the form and manner and by the proceedings herein provided. If, in the proceedings relative to an assessment or tax, entire absence of jurisdiction on the part of the officers, board or body authorized by law to levy or assess the same or to order the improvement on account of which the assessment was made or tax imposed, is alleged to have existed or in case any fraud or substantial error, other than the errors or irregularities specified in the preceding section, by reason of which substantial damages have been sustained, are alleged to have existed or to have been committed, any party aggrieved thereby, who shall have filed objections thereto within the time and in the manner specified by law therefor, may apply to the supreme court at any special term thereof, held within the judicial district in which the city is situated, for an order vacating or modifying such assessment as to the lands in which he has an interest, upon the grounds in said objections specified, and no other, and upon due notice of such application to the corporation counsel. Each such application shall be made within twenty days after the confirmation of the assessment. Thereupon such court may proceed to hear the proofs and allegations of the parties and determine the same, or may appoint a referee to take

the proof and report thereon, or to hear, try and determine the same. If it shall be determined in such proceeding that the officers, board or body had no jurisdiction to make the levy or assessment complained of or to order the improvement, the court may order such assessment or tax vacated. If it shall be determined therein that any such fraud or substantial error has been committed and that the party applying for such relief, has suffered substantial damages by reason thereof, the court may order that the assessment or tax be modified as to such party and as so modified that it be confirmed. A like application may be made to secure a modification or reduction of any such assessment or tax on account of fraud or such substantial error occurring in the performance of the work of the improvement on account of which such assessment or tax is made or levied, and it shall be determined in like manner. If, in any such proceeding, it shall be determined that such fraud or substantial error has been committed, by reason of which any such assessment or tax upon the lands of any such aggrieved party has been unlawfully increased, the court may order that such assessment or tax be modified by deducting therefrom such amount as is in the same proportion to such assessment or tax as the whole amount of such unlawful increase is to the whole amount of the assessment or tax for the improvement. An order so made in any such proceeding shall be entered in the clerk's office of the county in which the city is situated, and shall have the same force and effect as a judgment. The court may, during the pendency of any such proceeding, stay the collection of any assessment or tax involved therein as against the parties thereto. Costs and disbursements of any such proceeding may be allowed in the discretion of the court. No appeal shall be allowed or taken from the order made in any such proceeding, but the determination so made therein shall be final and conclusive upon all parties thereto. No assessment or tax shall be modified otherwise than to reduce it to the extent that the same may be shown by the parties complaining thereof to have been in fact increased in dollars and cents by reason of such fraud or substantial error. In no event shall that proportion of any such assessment which is the equivalent of the fair value or fair cost of the improvement to be disturbed for

any cause. No money paid on account of any assessment or tax shall be recovered for any cause, except the amount of the excess of such assessment or tax over and above the fair value and cost of the improvement. In case of the failure of any assessment or tax for any cause, the comptroller shall certify such fact to the common council and it shall be its duty to forthwith cause the same to be relieved and reassessed in a proper manner.

§ 166. Consolidation of separate proceedings. Two or more persons may unite in commencing and prosecuting the proceedings to vacate or modify assessments; and when two or more persons have commenced separate proceedings to vacate or modify assessments for the same improvement, the court before whom the same are commenced or pending, or a judge thereof at special terms or chambers may, by order, upon due application and notice, consolidate such separate proceedings into one proceeding.

§ 167. State lands. Nothing herein contained shall affect any assessment upon lands owned by the state nor be deemed to repeal or modify any of the provisions of section twenty-one of the public lands law.

STATE LAW

[397]

STATE LAW

§ 50. Consent of state to purchase of land and record of conveyances. The consent of the state of New York is hereby given to the purchase by the government of the United States, and under the authority of the same, of any tract, piece or parcel of land from any individual or individuals, bodies politic or corporate within the boundaries of this state, situate upon or adjacent to the navigable waters thereof, for the purpose of erecting thereon light-houses, beacons, light-house keepers' dwellings, works for improving navigation, post-offices, custom-houses, fortifications, and all deeds, conveyances or other papers relating to the title thereof shall be recorded in the office of the register or county clerk of the county where the said lands are situated.

§ 54. Exemption of property from state taxation. The said property shall be and continue forever thereafter exonerated and discharged from all taxes, assessments and other charges, which may be levied or imposed under the authority of this state; but the jurisdiction hereby ceded and the exemption from taxation hereby granted, shall continue in respect to said property so long as the same shall remain the property of the United States, and be used for the purposes aforesaid, and no longer.

STOCK CORPORATION LAW

[401]

STOCK CORPORATION LAW

§ 21. Taxation. The organization tax payable under section one hundred and eighty of the tax law by any corporation issuing such shares without designated monetary value shall be at the rate of five cents on each such share which the corporation is authorized to issue, and a like tax upon any subsequent increase thereof. The tax payable under section two hundred and seventy of the tax law in respect of any sale or agreement of sale or any memorandum of sale or delivery or transfers of shares or certificates of any share without designated monetary value hereafter issued by any such corporation issuing such shares shall be at the rate of two cents for each and every share of such stock so transferred. The franchise tax upon any corporation issuing such shares of stock payable under section one hundred and eighty-two of the tax law shall be determined by the amount of the gross assets of such corporation employed in any business within this state, less such proportion of its liabilities as shall represent the ratio of its gross assets employed in any business within this state to its entire gross assets whenever employed in business, and the rate of such franchise tax shall be fixed in the manner provided in said section one hundred and eighty-two of the tax law. For this purpose the rate of dividends shall be computed by dividing the total amount of dividends which have been paid during the year by the amount of assets of the corporation upon the first day of such year.

§ 23. Amount of capital stock and of shares within meaning of other laws. For the purpose of any rule of law or of any statutory provision (other than the foregoing sections nineteen, twenty, twenty-one and twenty-two) relating to the amount of the capital stock of a corporation or the amount or par value of its shares, the aggregate amount of the capital stock of any such corporation formed pursuant to section nineteen

hereof shall be deemed to be the aggregate amount specified in the certificate or amended certificate of incorporation or of reorganization as the amount of capital with which the corporation will carry on business; the amount or the par value of each share of preferred stock having a preference as to principal shall be deemed to be the amount thereof so specified in such certificate or such amended certificate; and the amount or the par value of each other share shall be deemed to be an aliquot part of the aggregate capital so specified in such certificate or such amended certificate in excess of the specified amount (if any) of the preferred stock therein authorized to be issued with a preference as to principal.

TOWN LAW

[405]

TOWN LAW

§ 31. Apportionment of debts on division of towns.

Debts owed by a town so divided or altered shall be apportioned in the same manner as the personal property of a town, and each town shall be charged with its share of the debts, according to the apportionment, and the amount of the unpaid taxes levied and assessed upon the taxable property of the town, divided or altered, before the division or alteration thereof, shall be apportioned between the several towns interested therein, according to the amount of taxable property in each town as the same existed before such division or alteration, to be ascertained by the last assessment-roll of the town. In making such division, there shall be set off to each town interested the unpaid taxes assessed and levied upon the real property within its borders and such as were assessed and levied upon personal property against persons or corporations who resided within its borders at the time of the assessment; and each town, to which the same are apportioned, shall have the same power, right and methods of collecting the same by warrant, action, sale or otherwise, as the town so divided or altered had, or would have had if such town had not been so divided or altered. Any such town having apportioned to it more than its proportion of unpaid taxes, according to the aforesaid taxable property, to be ascertained by the last assessment-roll of such town, shall pay to the other town or towns interested, such sum or sums as shall be necessary to make such apportionment correspond with the said taxable property, as ascertained by the said last assessment-roll of said town, before the said division or alteration.

§ 80. **Town officers.** Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a

resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. At the first biennial town meeting in each town, after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years.

§ 82. Term of office. Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change has been authorized as provided by law, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. * * * *

§ 84. Resignation of town officer. Any three justices of the peace of a town may, for sufficient cause shown to them, accept the resignation of any town officer of their town; and whenever they shall accept any such resignation, they shall forthwith give notice thereof to the town clerk of the town.

§ 85. Compensation of town officers. Town officers shall be entitled to compensation at the following rates for each

day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. a. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, unless a different rate be fixed by or pursuant to this section;

b. The board of supervisors of any county may, by resolution, fix the compensation of any of such officers in the towns of such county at the rate of more than two but not more than four dollars per day, notwithstanding any provision of this section fixing or authorizing the fixing of a different per diem rate;

c. The town board of any town may, by resolution, fix the compensation of the assessors in such town at more than two but not more than three dollars per day each;

d. Assessors in the county of Monroe shall receive compensation at the rate of not less than three dollars nor more than five dollars per day each to be fixed by the town board;

e. Assessors in the county of Nassau shall receive compensation at the rate of three dollars per day each;

f. The town board of any town in which the assessed valuation of real estate is over twenty million dollars may, by resolution, determine that the assessors thereof shall each receive an annual salary of not more than one thousand dollars in lieu of per diem compensation;

g. The town board of any town in the county of Nassau having a population, as appears by the last federal census, of seventeen thousand inhabitants or more, may fix the annual compensation for assessors of such town, at not more than twelve hundred dollars each, and provide for the payment of such compensation in quarterly installments;

h. The town board of any town in which the assessed valuation of taxable real and personal property is ten million dollars or more may determine by resolution that the overseers of the poor in such town shall receive an annual salary, to be fixed by such resolution, not exceeding one thousand dollars, in lieu of the per diem compensation provided by this section;

i. The town board of any town in a county adjoining a city of the first class may by resolution fix the compensation of the persons appointed and serving as inspectors of election at a sum not exceeding twelve dollars for the hours fixed by law for each day of registration, and of revision of registration for a special election, and six dollars for the count and return of the votes, said claims to be allowed and paid in the same manner as other town charges are allowed and paid. Ballot clerks shall receive the same compensation for their attendance at an election as inspectors of election for the election and be paid in like manner. Poll clerks shall receive the same compensation for their attendance at an election and canvass of the votes as inspectors of election and be paid in like manner.

The compensation of a town officer now fixed pursuant to this section shall continue as so fixed until changed pursuant to this section as amended. If the compensation of a town officer be fixed by or pursuant to statute on a per diem basis, he shall not be entitled to receive more than one day's compensation on account of services performed on the same calendar day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law.

§ 108. Powers and duties of assessors in certain towns of Nassau and Erie counties. The assessors of Nassau county in the towns having a population, as appears by the last federal census, of seventeen thousand or more, may in their discretion employ two clerks at salaries to be fixed by them, subject to the approval of the town clerk and supervisor, also additional clerk hire at a sum not to exceed annually a sum approved by the town clerk and supervisor, and the assessors of Erie county, in the town contiguous to the city of Buffalo, may employ one clerk, to be approved by the town board, at a salary to be fixed by said town board, and the salaries of said clerks shall be paid by the supervisor of the town in equal quarterly payments, and shall be a town charge and shall be levied and collected in the same manner as other town charges. The assessors of Nassau county in towns having a population, as appears by the last federal census, of seventeen thousand, or more, shall devote all their time during business hours to their official duties. They shall keep their office open for the convenience of the public every week day of the year, except public holidays and Saturdays, from nine o'clock in the morning until four o'clock in the afternoon, and on Saturdays from nine o'clock in the morning until one o'clock in the afternoon, and shall cause one of their number or the clerk of the board to be in attendance during said office hours. Between the first day of September in each year, and the first day of July in the year next following, the assessors shall proceed to ascertain by diligent inquiry the names of all taxable inhabitants in their respective towns and also all the taxable property, real or personal, within the same.

§ 114. Collector's undertaking. Every person elected or appointed to the office of collector, before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute an undertaking with two or more sureties, to be approved by the supervisor, to the effect that he will well and faithfully execute his duties as collector, pay over all moneys received by him, and account in the manner and within the time provided by law for

all taxes upon the assessment-roll of his town delivered to him for the ensuing year, and shall deliver such undertaking to the supervisor of the town.

§ 115. Filing and lien of collector's undertaking.

The supervisor shall, within six days thereafter, file the undertaking with his approval indorsed thereon, in the office of the county clerk, who shall make an entry thereof in a book to be provided for the purpose, in the same manner as judgments are entered of record; and every such undertaking shall be a lien on all the real estate held jointly or severally by the collector or his sureties within the county at the time of the filing thereof, and shall continue to be such lien, until its condition, together with all costs and charges which may accrue by the prosecution thereof, shall be fully satisfied. Upon a settlement in full between the county treasurer and collector, a certificate of payment shall be executed in duplicate by the county treasurer, one copy to be delivered to the collector and one copy to be filed by the county treasurer in the office of the county clerk, and said county clerk shall then enter a satisfaction thereof in the book in which the filing of said bond is entered and opposite said entry of filing.

§ 121. Fence viewers. The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town.

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town, except that in the county of Westchester such clerks may be employed in towns where the population, as appears by the last federal census, is ten thousand or more or where the assessed valuation of real estate is over six million dollars. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board

of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal monthly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges.

§ 130. Power of town board to fill vacancies.

When a vacancy shall occur or exist in any town office, the town board or a majority of them may, by an instrument under their hands and seals, appoint a suitable person to fill the vacancy, and the person appointed, except justices of the peace, shall hold the office until the next biennial town meeting. A person so appointed to the office of justice of the peace shall hold the office until the next biennial town meeting, unless the appointment shall be made to fill the vacancy of an officer whose term will expire on the thirty-first day of December next thereafter, in which case the term of office of the person so appointed shall expire on the thirty-first day of December next succeeding his appointment. The board making the appointment shall cause the same to be forthwith filed in the office of the town clerk who shall forthwith give notice of the person appointed. A copy of the appointment of a justice of the peace shall also be filed in the office of the county clerk before the person appointed shall be authorized to act.

§ 195. Limitation of indebtedness. No town including a portion of the Adirondack park and having state lands within the boundaries of the town shall hereafter contract any debt or debts which shall exceed the sum of three thousand dollars, except upon the duly verified petition of the owners of at least sixty-five per centum of the taxable real property therein, as such real property appears on the last preceding completed assessment-roll of such town. For the purposes of this article the consent of the comptroller shall be deemed to be the consent of the state. This section shall not apply to debts contracted for the purpose of retiring or paying any existing indebtedness pursuant to law.

§ 237. Apportionment of local assessment for construction. The sewer commissioners shall prepare and file in the office of the town clerk a map and plan of such district, or extension, which shall show the highways and the several parcels of

land therein. The commissioners shall report to the town board the amount of the cost of construction of such sewer system as determined under the foregoing provisions hereof. The town board shall direct the issue and sale of bonds for the amount of the cost of construction as so reported to said board by the said commissioners, which said bonds shall be redeemable in such equal yearly instalments, the interest thereon to be paid semi-annually, as said town board shall prescribe, and shall be a town charge. In the month of July in each year the town board shall notify the sewer commissioners of the amount to become due for principal and interest during the ensuing year on the bonds so issued. The sewer commissioners shall forthwith proceed to assess such amount on the lands within such district, or extension of an existing district, in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom. After making such apportionment, said commissioners shall forthwith serve on each land owner a notice of at least ten days of the completion thereof and of the filing of such map and plan, and that at a specified time and place a hearing will be had to consider and review the same. Such notice must be served upon said land owners personally or by mailing the same to their last known respective addresses or by publishing the same once each week for two weeks, in a newspaper which circulates in said district, or by either or any of said methods. The commissioners shall meet at the time and place specified to hear objections to such apportionment, and may modify and correct the same. The sewer commissioners upon the completion and correction of such apportionment shall forthwith file the same in the office of the town clerk, and shall give notice of the filing of such completed and corrected apportionment in the manner provided for by section thirty-nine of the tax law as to towns. The apportionment shall then be deemed final and conclusive unless an appeal is taken therefrom, as hereinafter provided, within fifteen days after the filing thereof. The town board shall present to the board of supervisors at its annual meeting, a statement of such apportionment as so corrected and filed, showing the amount due, or to become due, for principal and interest during the ensuing year, on the bonds issued under this article; each lot or parcel liable to

pay the same, and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable, and shall state the amount of the tax in a separate column in the annual tax-roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. An unpaid assessment shall be collected in the same manner and shall subject the land and land owner liable therefor, to the same interest, burdens and penalties, as other town taxes in arrears.

§ 243. Expense of maintenance, how raised. After the sewer system is constructed it shall be maintained by the commissioners, and the cost of such maintenance shall be a charge upon the sewer district. In July of each year, the sewer commissioners shall present to the town board an estimate of the amount of money required by said commissioners to meet the expenses of maintaining the sewer system for the ensuing year. The town board shall formally pass upon such estimate and approve, or correct and approve, the same. The sewer commissioners shall thereupon assess the amount of the estimate as so approved, and corrected, on the lands within their district, in proportion, as nearly as may be, to the benefit which each lot or parcel will derive *therefrom, and shall give the same notice thereof, and shall correct and file such apportionment in the same manner, and shall give the same notice of the filing of such corrected apportionment, as is provided for in section two hundred and thirty-seven of this chapter. An appeal may be taken from such corrected apportionment within the same time, and the procedure thereupon shall be the same as specified in sections two hundred and thirty-eight to two hundred and forty-two, both inclusive, of this chapter, except that the fees of the commissioners appointed by the county court to readjust the apportionment made pursuant to this section shall be a charge upon the sewer district, and shall be included in the expenses of maintenance. Whenever an apportionment is to be made to meet an instalment of principal and interest on the bonds issued pursuant to section two hundred and thirty-seven of this chapter, any proceedings for the correction, review or readjustment thereof shall be consolidated with the like

* So in original.

proceedings, if any, with respect to the apportionment made as provided in this section. The town board shall present such estimate to the board of supervisors at its annual meeting, with a statement of each property or parcel liable for the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of tax in the annual tax roll under the name "sewer tax," with the sewer tax to be raised for payment of bonds as provided in section two hundred and thirty-seven of this chapter, and after such bonds shall have been entirely paid in a similar column headed "sewer tax." This tax for maintenance, when collected, shall be paid to the supervisor of the town and by him paid to the sewer commissioners to meet the expense of maintenance of the sewer system. An unpaid assessment under this section shall be collected in the manner provided for in section two hundred and thirty-seven of this chapter. The sewer system as so constructed, or as hereafter added to or changed, shall be under the charge and control of the sewer commissioners, under whose supervision it shall be used by property owners, and no person shall enter into, open or interfere with or use said sewer system except under the inspection and direction of said sewer commissioners and after formal permission shall have been given by said commissioners. The sewer commissioners shall adopt rules and regulations to govern the maintenance and use of the sewer system and shall therein fix the amount of fees that shall be chargeable to individuals or property owners who may wish to enter or use the sewer system, which fees shall be sufficient in amount to pay for the cost of inspection of such entry or entries. Any person violating any provisions hereof and interfering with, entering or using said sewer system without obtaining such permission shall be guilty of a misdemeanor and liable to punishment accordingly.

§ 244. Tax for payment of bonds. The town board shall annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the original assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of

indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the ensuing year, then the interest accruing during that year upon the assessment or bonds must be levied on such lot or parcel. The town board shall present to the board of supervisors at its annual meeting a statement showing the amount due or to become due for principal and interest during the ensuing year on bonds issued under this article; the persons liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 253. Improvements; how paid for. After a town board has ascertained the expense of the improvements provided for herein, it may borrow upon the credit of the town wherein said district is located a sum equal to the total thereof, for a period not exceeding eight months from the date thereof, at a rate of interest not exceeding six per centum and use the same to pay the expense thereof, which certificate with interest is to be paid out of the moneys derived as herein provided. After the town board has ascertained the expense of grading and building the sidewalks and laying the curbs and gutters upon any street or portion thereof as contemplated herein, it shall apportion and assess three-fourths of the expense thereof upon the property fronting upon the street or portion thereof improved as aforesaid. Notice of such assessment shall be given to the owners of said real property in the same manner as the notice above mentioned is given, which notice shall state, among other things, that said expenditures have been made, the purpose and the amount thereof, and that at a specified time and place the town board will meet for the purpose of making said assessments. The town board shall meet at the time and place specified in said notice and shall determine all objections made to such assessment, including the amount thereof, and shall assess upon the land benefited and fronting upon said street or portion thereof, the amount it may deem just and reasonable, not exceeding in case of default the amount stated in the notice.

After the expiration of thirty days from the time said assessment is finally made and assessed, the town board shall direct or issue a sale of bonds, pledging the credit of the town wherein said district is located for the aggregate amount of the assessments remaining unpaid, which bonds shall mature within a period of five years and bear interest at a rate not exceeding six per centum and shall be a town charge. The town board shall thereafter annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the general assessment was then paid. Interest on the unpaid assessment shall be added to such tax at the rate payable on the bond or certificate of indebtedness, which amounts shall be computed to the time when the principal or an installment will become due, or if no principal will become due during the ensuing year, then the interest accrued during that year upon the assessment or bonds must be levied upon such lot or parcels. The town board shall annually report to the board of supervisors at its annual meeting, and submit a statement showing the amount due or to become due with principal and interest the ensuing year on bonds issued under this act, and the lots or parcels liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such amounts against the property liable and shall state the amount of the tax in a separate column, in the annual tax roll under the name "sidewalk tax;" such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. The amount apportioned by the said town board on any lot or parcel and any tax levied for collection thereof shall be a lien prior and superior to any lien or claim except the lien of an existing tax or local assessment. The remaining one-fourth of said expense shall be levied and assessed upon the taxable property within said sidewalk district, the same as town charges are levied and assessed upon the taxable property within the town wherein said district is located. An aggregate amount, however, to be levied and assessed upon a sidewalk district during any one year, shall not be in excess of one per centum of the assessed valuation of the taxable property within said district as appears upon the last preceding assessment roll.

§ 255. Proceedings for constructing sidewalks not constructed under the preceding sections.

If the town board of any town shall determine that any sidewalks should be constructed outside of a sidewalk district or within a sidewalk district and upon a street or portion of street as to which no petition is filed under the provisions of section two hundred and fifty-one, of stone, cement, brick or similar substance, it may cause such sidewalk to be so constructed along the front of one or more parcels of real property at the joint and equal expense of such property and of the town. The board shall allow to each land owner an opportunity to appear and object to such proposed action, upon five days' notice of the time and place of the hearing. If the town board shall finally determine to construct such sidewalk, it may cause the same to be constructed. The board shall assess fifty per centum of the cost of such construction upon the land in front of which the sidewalk is constructed. The other fifty per centum of such cost shall be borne by the town, and moneys provided therefor by taxation in the same manner as other town charges. The entire expense shall be paid in the first instance by the town. Such expense may be raised in an entire amount or in small amounts from time to time as the town board may determine. Bonds or certificates of indebtedness of the town may be issued, if the town board deem it necessary, to provide for such expense. The board may apportion the part to be assessed upon adjoining land and assess the same as a whole or by installments. Where one parcel of land only, owned by the same party, is affected by the improvement, the share to be paid by such land owner shall be one-half of the cost of the improvement; otherwise, the proportion payable by the several land owners shall be determined according to the linear feet of sidewalk in front of each parcel. Notice of an assessment shall be given to the land owner or land owners, who may pay the amounts assessed within ten days after such notice. At the expiration of that time, town bonds or certificates of indebtedness may be issued for the aggregate amount of such assessment then remaining unpaid.

The town board shall include in its annual budget reported to the board of supervisors, of taxes to be levied in the town, the principal or interest accruing during the same fiscal year upon

bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this section, and the board of supervisors shall levy the same upon the lots or parcels in default. Such principal shall be apportioned among the lots or parcels in default in such manner that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

The town board shall annually estimate the probable amount necessary each year to enable the town to pay for construction work in the first instance under this section, which sum so estimated shall be levied and assessed upon the taxable property of the town and paid to the supervisor, to be disposed of by him as hereinafter provided.

§ 263. Levy of tax for payment of the amount of contract. The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense

shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

§ 289. Tax for payment of bonds and interest.

The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 290. Assessment of property partly in district.

In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

§ 314. Assessments for expense of maintaining fire company. The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, and the expense of maintaining said fire engine and apparatus for the extinguishment of fires and other property and apparatus and of maintaining said fire company or companies shall be assessed and levied upon the property of said district

and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax-roll, and the board of supervisors of the county shall cause the sum as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district.

§ 314-b. Incorporated fire companies. Upon the written petition of a majority of the resident taxpayers of any water district, highway district or water supply district in which any incorporated fire company shall have its headquarters, the town board of any town may make a contract with any such incorporated fire company for fire protection to be furnished within such water district, highway district or water supply district for a sum not to exceed in any one year ten cents upon each one hundred dollars of assessed valuation of taxable property lying within such water district, highway district or water supply district, as appears by the last preceding town assessment-roll of said town, and for a period not exceeding five years at any one time. The amount of any contract that may be entered into pursuant to the provisions of this section shall be assessed, levied and collected upon the taxable property in said district in the same manner, at the same time and by the same officers as the taxes, charges or expenses of said town are now assessed, levied and collected and the same shall be paid over by the supervisor to the corporation or incorporated fire company furnishing such fire protection. This section shall apply to a water supply district formed under the provisions of section eighty-one of the transportation corporations law, as well as to water districts, highway district or water supply districts formed under the provisions of this chapter. No such contract shall be made, however, with any such fire corporation unless it has, in the opinion of the town board, suitable apparatus and appliances for the furnishing of such fire protection in said district.

§ 322. Assessments for expenses of disposition of garbage. Any expenses incurred in any town, or any district in any town, pursuant to the provisions of the last two sections shall

be levied, assessed and collected upon the taxable property in the town or district as to which the same is incurred in the same manner, at the same time and by the same officers as the town taxes, charges or expenses of such town are assessed, levied and collected, and shall be paid over to the supervisor of such town, and by him applied to the payment of such expense.

§ 336. Soldiers' burial plot. The town board in each of the towns of this state may upon the application in writing of any veteran soldiers' association in the town, or upon a petition in writing of five or more veteran soldiers in towns where no veteran soldiers' organization exists, purchase or provide a soldiers' plot in one or more cemeteries where no burial plots are now owned by soldiers' organizations, in which burial plots deceased soldiers may be interred, and, except in the county of Broome, may also provide for the annual care of soldiers' burial plots in cemeteries, at the rate of not to exceed fifty cents for each soldier's grave in such burial plot or plots and the expense shall be included in the town expenses, assessed, levied and collected in the same manner as other town expenses are levied and collected.

In the county of Broome, the board of supervisors shall provide for the annual care of soldiers' burial plots, either heretofore or hereafter established, in all cemeteries in such county, at the rate aforesaid, and the expense thereof shall be a county charge audited, assessed, levied and collected in the same manner as are other county charges.

Sections 502-511 applicable only to towns with population of 3,000 or more in counties of 300,000 or more, exclusive of New York and Kings, and adjoining a city of over 250,000.

§ 502. Completion of roll; objections; hearing. The board of assessors shall file the assessment-roll, when complete, with the town clerk, and thereupon it shall be the duty of the town board to cause notice to be published in the official paper that the said assessment-roll has been completed, and that at a time and place to be specified therein, the town board will meet and hear and consider any objection which may be made to the said roll. Said notice shall be published in the official paper. The first publication thereof shall not be less than ten nor more than twenty

days before the time to be specified therein for the hearing. When the roll shall have been prepared by the town board in the first instance the same notice shall be given. At the time and place to be so specified, the town board shall meet and hear and consider any objections to the assessment-roll, and may change or amend the same if they deem it necessary or just to do so, and may affirm and adopt the same as originally proposed or as amended or changed, or they may annul the same and order the board of assessors to proceed anew and prepare another roll or the town board may prepare such new roll; in either of which case, when completed and filed, they shall proceed to give notice and hear and consider objections as in the first instance, and shall possess the same powers as in the first instance to review, correct, amend and affirm the roll.

§ 503. Filing roll; lien of assessment. When the assessment-roll shall have been adopted by the board the town clerk shall file and carefully preserve the same in his office, and shall make a certified copy thereof and deliver the same to the supervisor, and the same shall be the supervisor's warrant for the collection of the several installments appearing thereon. Each installment appearing upon such assessment-roll shall become a lien at and from the time that the same becomes payable upon the parcel of real estate upon which the same shall be assessed, prior and superior to all other claims, liens, estates or interests therein. If any installment of said assessment shall not be paid within one year after the same becomes due and payable, then all the installments of the assessment shall at once become due and payable and a lien as aforesaid upon the said parcel of real estate, and it shall be the duty of the supervisor to advertise said parcel of real estate for sale.

§ 504. Certiorari to review decision. Any person interested who shall have appeared before the board and made his objections at any hearing provided for in this statute, and who shall consider himself aggrieved by the action of the board may, within twenty days thereafter, have a writ of certiorari for a review of the decision or action of the board from the supreme

court, pursuant to the general procedure in that court. The court may review the action of the board, and if it decides that any injustice or error has been committed, may annul the proceedings and direct the board to proceed in the matter de novo, or may specify the correction which should be made and compel such correction by the board; and the court may, in its discretion upon or after granting the writ, stay the proceedings of the board upon motion of the petitioner and upon such security or conditions and notice to the board as may seem proper until the final decision on the petition.

§ 505. Payments to be made to supervisor; accounting therefor; supervisor's fees; partial payments.

All moneys which may be payable to the town by reason of any improvements made pursuant to the authority conferred under this article, shall be paid to the supervisor, who is hereby declared to be the fiscal officer of the town. Whenever payment shall be made to a supervisor on a local assessment-roll, he shall make a memorandum thereof upon such roll and at the expiration of his term of office, and when his successor shall have qualified by filing and executing the bond required by this article, he shall account to the board concerning all assessment-rolls for which he has not previously fully accounted, and he shall deliver all assessment-rolls then remaining in his custody to his successor in office. The supervisor shall receive one per centum on all sums which shall be paid to him within thirty days after the same becomes due, and on all sums which shall be paid thereafter, five per centum upon the amounts to be collected by him from the persons paying the same, and on all sums which he shall receive on sale of bonds and borrow on notes, one per centum for receiving and paying out the same, in full for his fees and compensation for making the sales and collections. The supervisor shall publish in the official paper for two weeks preceding the time when any assessment or installment thereof shall become due a notice that the same is to become due, and specifying the time when and the place where it shall be payable. The owner or owners or persons interested, or any of them, in any parcel of land upon which an assessment shall be laid, may discharge the same from the lien thereof at any time

before the assessment becomes payable by paying the amount thereof to the supervisor. And the board may, upon petition of any person interested in any parcel of land, and upon good cause shown, and when it shall be of opinion that the interests of the town will in no manner suffer by doing so, accept a partial payment of the amounts assessed against any one parcel of land and release a just proportional part of such parcel of land from the lien of the entire assessment.

§ 506. Sale for nonpayment of assessments; redemption. The supervisor shall give notice of the sale of real estate for unpaid assessments by publication of a notice containing a description of the lands to be sold, a statement that the assessment was made for a local improvement pursuant to the provisions of this article, and that default has been made in the payment thereof, and specifying the entire amount of such assessment and interest, computed to the day of sale to be specified in the notice, and specifying the place and hour of sale, in the official paper once a week for at least six weeks before the day of sale, and also by posting such notice of sale in at least three public places in such town, for at least forty-two days before the time specified for the sale therein. At such time and place, he shall offer the property for sale therein. At such time and place, he shall offer the property for sale and sell the same to the highest bidder. The sale must be for cash. He shall thereupon, on receiving the amount so bid, issue to the bidder a certificate specifying that, pursuant to this article, the assessment was made; that default was made in the payment thereof, and that the notice of sale was published, a copy of which shall be set forth in the certificate; that at the time and place specified in the notice the property was exposed for sale, and sold to the person who may be specified in the certificate, and the amount of the bid, and that said amount has been paid, and that at the expiration of one year from the day of sale, unless the property shall be sooner redeemed, the bidder, or his assigns, shall be entitled to a conveyance of the land sold, or to have his money returned, with interest thereon at and after the rate of one per centum a month. During said year, any person or persons interested in said lands so sold may redeem the

same from the sale, by paying to the supervisor the full amount of the bid and interest at the rate of one per centum per month, to be computed from the day of sale to ten days after the day that the property is so redeemed. The supervisor shall thereupon notify, by mail, the person to whom he shall have delivered the certificate, and such person shall surrender the certificate to the supervisor in exchange for the amount paid on the redemption, and thereupon the supervisor shall cancel the certificate. If said lands are not redeemed within the year, the supervisor shall execute and deliver a deed of conveyance to the holder of the certificate, and in exchange for the surrender of the same, in the name of the town, by him as supervisor, which conveyance of the lands shall vest the title thereto in fee simple in the grantee. Said deed shall briefly recite that an assessment was made for improvements for the benefit of the lands described therein; that such assessment was not paid when it became due; that thereupon the notice of sale prescribed by this article was given; that pursuant thereto the property was sold to the highest bidder, and a certificate issued as prescribed in this article; that one year from the delivery of said certificate and from the time of said sale has elapsed, and that no person has redeemed said lands, and that pursuant to the provisions of this article, the conveyance is made, and such deed shall be conclusive evidence that the proceedings were regular and valid, and taken in conformity to law.

§ 511. Correction of assessments. When it shall be ascertained to the satisfaction of the said board that any error, omission or mistake has been made in measuring or in entering the frontage or bounds of any lot or in the quantity of any parcel of land held to be especially benefited by an improvement, or in any other matter connected with the making of a local assessment, it shall be lawful for the said board, and it is hereby authorized to correct such error, omission or mistake. Before making any such correction, however, they shall give to the owner or occupant of the land against which an assessment is to be made or increased, notice personally, or by mail, specifying a time, which shall be at least five days after the mailing or service of the notice, and a place at which the said board will meet for the purpose of correcting such alleged error, omission or mistake, and shall give to such

person at such time and place an opportunity to be heard, and to make such objections to such change as he may desire. If the correction of such error, omission or mistake shall affect the entire assessment, or shall be sufficiently general so that the board shall believe that in furtherance of justice it should give public notice thereof, it shall for at least ten days before correcting such error, omission or mistake, publish in the official paper a notice specifying the alleged error, omission or mistake, and that at a time and place to be specified therein it will meet for the purpose of correcting the same, and of hearing any objections which may be made thereto. The board shall meet at the time and place to be so specified, and after hearing all objections which may be made thereto, if, in their judgment, the mistake, error or omission exists, and in furtherance of justice it should be corrected, they shall cause the same to be so corrected.

§ 513. Office of receiver of taxes and assessments created; term of office; compensation. There shall be in and for each town which contains a village adjoining a city of the first class situated within a county having a population of four hundred thousand or more, according to the last state enumeration, except counties adjoining a city of over one million inhabitants, a receiver of taxes and assessments. The term of office of such receiver shall be four years. Such office shall be filled by the electors of the town, in the same manner as other elective town officers, at the times hereinafter provided. The salary for such office shall be fixed by the town board.

§ 514. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such town and shall hold no other public office except receiver of taxes and assessments of a village in such town and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by the collector of taxes and the collector of school taxes in said town, and shall be subject to all of the duties of such officers. It shall be the duty of such receiver to receive and collect all state, county, town and school taxes and assessments that may be levied in such town, including excise moneys, water rates, license moneys,

and all other moneys provided by law to be paid to the supervisor or collector or school collector, or to any other town officer. All fees collected by him upon any tax or assessment heretofore paid to the supervisor, collector, or school district collector shall belong to the town and shall be paid into the general town fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such town. Within twenty-four hours after receiving the same, he shall deposit all sums of money received and collected by him in such bank or banks as may be designated from time to time by the town board. All moneys deposited by him so belonging to the town shall be paid out and disbursed by him on his check as such receiver upon proper order of the town board.

§ 515. Office hours. Such receiver shall keep his office in such town, and his office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 516. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next biennial election after this article takes effect and at the biennial election in every fourth year thereafter; and also at any intervening biennial election for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first day of January succeeding his election, and such term shall end on the thirty-first day of December following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other town charges are raised and collected. In the event of a vacancy in such office by death, resignation or other cause, the town board shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring on the thirty-first day of December next succeeding the first biennial town meeting at which the office may be filled by

election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the town board to fill a vacancy in such office before the first day of January following the biennial town meeting first occurring after this article takes effect. Such board may at any regular or special meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by said board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the town clerk and, in case of default shall inure to the benefit of the town, county and state. Such receiver after having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the town clerk the constitutional oath of office.

§ 517. Warrant for collection of taxes. The board of supervisors of the county shall issue its warrant to such receiver of taxes and assessments for the collection of taxes in such town in the same manner as warrants are issued to collectors, and all other warrants or authorizations for the collection of taxes, assessments, or other moneys which, except for the provisions of this article, would be issued to some other officer, shall be issued to such receiver of taxes and assessments.

§ 518. Certain offices abolished. The office of collector and of school district collector in such towns are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no such collector shall be chosen at any time to succeed the collector in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments as provided herein, the collector of the town and each school district collector shall surrender up and deliver to such receiver all assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to town collectors or school district collectors and not inconsistent with the provisions of this article are hereby made applicable to such receiver and such receiver shall continue to collect all fees and penalties which such collectors, or either of them, would collect were it not for the provisions of this article.

TRANSPORTATION CORPORATIONS LAW

TRANSPORTATION CORPORATIONS LAW

§ 54. Taxation of property. The real estate and personal property belonging to any pipe line corporation in this state, shall be assessed and taxed in the several towns, villages and cities in the same manner as the real estate and personal property of railroad corporations are assessed and taxed, and such corporation may pay such taxes or commute therefor in the same manner as railroad corporations.

§ 141. Taxation and exemption. So much of any bridge or toll-house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll-houses and other fixtures and all property belonging to any plank-road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties, examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final.

VILLAGE LAW

[435]

VILLAGE LAW

§ 33. Incorporation where population is fifty or more and less than two hundred. A territory not exceeding one square mile situated entirely within a town, containing a population of fifty or more and less than two hundred, and not including a part of a city or village, may be incorporated as a village under this chapter upon complying with the provisions thereof, so far as the same are not inconsistent with this section, if the proposition instituting the proceeding for the incorporation thereof be signed by ten adult freeholders residing in such territory, and if the consent to the proposition for incorporation be signed by owners of real property situated within such territory and constituting three-fourths in value thereof as assessed upon the last preceding assessment-roll, and if three-fourths of the votes cast at the election to determine the question of incorporation be in favor of incorporation. All proceedings heretofore taken for the incorporation of a village wherein the provisions of this section, as hereby amended, have been complied with, are hereby legalized, confirmed and made effectual and valid.

§ 40. Classification of villages. Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class.—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

§ 40-a. Change of classification. Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village

of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class.

§ 48. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years, respectively, and thereafter at each annual election one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the term of one, two and three years, respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors, when this chapter takes effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this chapter, and if adopted no assessors shall be elected or appointed, except that such village

shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

Sections 70-75 do not take effect until January 1, 1917.

§ 70. Office created; term of office; compensation.

In each village adjoining a city of the first class, situated within a county having a population of four hundred thousand or upwards, according to the last state enumeration, except in counties adjoining a city of over one million inhabitants, there shall be a receiver of taxes and assessments. The term of office of such receiver of taxes and assessments shall be four years. Such office shall be filled by the electors of the village, in the same manner as other elective offices of the village, at the times hereinafter provided. The salary shall be fixed by the board of trustees of such village.

§ 71. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such village and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by either the collector of taxes or the treasurer of such village, and shall be subject to all of the duties of each of said officers. It shall be the duty of such receiver to receive and collect all village taxes and assessments that may be levied in such village, including water rates, license moneys, and all other moneys provided by law to be paid to the treasurer or collector of such village, or to the village trustees. All fees collected by him upon village taxes or assessments heretofore paid to the collector or to the treasurer shall belong to the village and shall be paid into the general village fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such village. Within twenty-four hours after receiving the same he shall deposit all sums of money received by him belonging to the village in such bank or banks as may be

designated from time to time by the trustees of such village. All moneys deposited by him so belonging to such village shall be paid out and disbursed by him on his check as such receiver upon proper order of the trustees.

§ 72. Office hours. Such receiver shall keep his office in said village, and such office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 73. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next regular election of village officers occurring after this article takes effect and at such election in every fourth year thereafter; and also at the regular election of village officers in any year for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first Monday succeeding his election, and such term shall end at the close of the day preceding the Monday following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other village charges are raised and collected. In the event of a vacancy in such office by death, resignation or other cause, the board of trustees shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring at the close of the day preceding the first Monday following the next regular election of village officers at which the office may be filled by election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the board of trustees to fill a vacancy in such office before the first Monday following the regular election of village officers first occurring after this article takes effect. Such board of trustees may at any regular or special meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by such board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the village clerk. Such receiver after

having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the village clerk the constitutional oath of office.

§ 74. Warrant for collection of taxes. The board of trustees of such village shall issue warrants or authorizations to such receiver for the collection of all taxes and assessments imposed, levied or assessed by them in such village and for the collection of all moneys due or to become due to them as trustees of such village, and all other warrants or authorization for the collection of taxes, assessments, or other moneys which, were it not for the provisions of this article, would be issued to some other officer, shall be issued to the receiver of taxes and assessments.

§ 75. Certain offices abolished. The offices of collector and treasurer of such village are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no collector nor treasurer shall be chosen at any time to succeed the collector or treasurer in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments, as provided by this article, the collector of the village and the treasurer of the village shall surrender up and deliver to said receiver all assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to village collectors or treasurers and not inconsistent with this act, are hereby made applicable to the office of receiver of taxes and assessments and such receiver shall continue to collect all fees and penalties which such collector or treasurer would collect were it not for this article.

§ 83. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

§ 86. Compensation and duties of village officers not otherwise prescribed. Except as provided in this section the president and trustees, and the fire, water, light, sewer and cemetery commissioners, shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees of a village incorporated under and subject to this chapter or to a special law may, upon its own motion, and shall, upon the petition of twenty-five electors of such village qualified as provided by this chapter to vote upon a proposition, cause to be submitted at a village election a proposition to fix the compensation of the president or of the trustees or of the fire, water, light, sewer or cemetery commissioners of such village at an amount specified in such proposition. Only persons who possess the qualifications prescribed in this chapter for voters upon a proposition shall be entitled to vote upon such proposition. If such proposition be adopted the salary of the officer or officers shall be deemed fixed in accordance with the amount specified therein, but a proposition may be submitted in like manner at a subsequent election either changing the amount fixed by such resolution or providing that such officer or officers shall thereafter receive no compensation for services. A village may, on the adoption of a proposition therefor, determine that the compensation of the collector of such village shall be fixed by the board of trustees; after which determination the collector in said village shall not collect or receive fees.

The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

§ 100. Fiscal year. The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No

expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term " assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors.

§ 103. Poll tax. Unless a village decides not to impose a poll tax, all men, between the ages of twenty-one and seventy years, residing in the village, are liable to an annual poll tax of one dollar, except exempt firemen, active members of the fire department of the village, honorably discharged soldiers and sailors who lost an arm or leg in the service of the United States during the late war, or who are unable to perform manual labor by reason of injuries received or disabilities incurred in such service, clergymen and priests of every denomination, paupers, idiots and lunatics. No personal property is exempt from levy and sale in the collection of a poll tax or the penalty for the non-payment thereof, either upon a village tax warrant or upon an execution issued upon a judgment for the recovery of such poll tax or penalty. The board of trustees of a village may adopt ordinances not inconsistent with law for the enforcing of the collection of such poll tax by action, or may provide by ordinance for the imposition of a penalty in case of a failure to pay such poll tax. A proposition may be adopted at an annual election to the effect that no poll tax be thereafter imposed in the village. Such proposition may be revoked at an annual election, and if revoked, the poll tax shall be imposed as if the proposition for exemption had not been adopted.

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the

adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available.

§ 105. Meeting of assessors to hear complaints. The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days. Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll

of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed.

§ 106. Completion and verification of assessment-roll. When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class.

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth

day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect.

§ 108. Notice of completion of annual assessment-roll. After completing and filing the annual assessment-roll, and on or before the third Tuesday of June in villages of the first or second class, and on or before the third Tuesday in May in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice.

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 110. Annual tax levy. Upon the expiration of such fifteen days, the board of trustees shall levy the tax for the current fiscal year, which must include the following items:

1. Such sums as shall have been authorized by the last preceding annual election, or by a special election for which a special tax warrant has not been issued.
2. The total amount of the indebtedness of the village lawfully contracted, which will become due and payable during the current fiscal year.
3. Such sum as the board deems necessary in addition to the poll tax to meet the expenditures from the street fund for the current fiscal year, not exceeding one-half of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year.

4. Such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-half of one per centum of such total valuation.

5. The poll tax.

6. In all villages which shall, pursuant to section fifty-two of this act, hereafter adopt a proposition to hold their annual election in June, the board of trustees of such village shall in the first annual tax levy, after the adoption of such a proposition, include such additional sums as shall be deemed necessary to meet all expenditures of the village for the period from March first to June first next preceding such annual tax levy, but not exceeding one-quarter of one per centum upon such total valuation, and in all villages which have heretofore adopted such a proposition, the board of trustees shall include in the first annual tax levy after this act takes effect, such additional sums as shall be deemed necessary to meet all expenditures of the village for the period from March first to June first next preceding such annual tax levy, but not to exceed one-quarter of one per centum upon such total valuation.

If by reason of an actual or alleged error or defect in the assessment-roll of the last preceding fiscal year, any taxes authorized and intended to be levied thereby are not paid, or if a special tax warrant has been returned and taxes levied therein remain unpaid, the amount thereof may be levied upon the same property or against the same person upon the annual assessment-roll of the current year. The tax roll shall be made in duplicate and upon its completion the clerk shall indorse upon each duplicate, and upon its completion the clerk shall indorse upon each duplicate the date thereof. The completed assessment-roll shall be presumptive evidence of the facts therein stated.

§ 111. Special assessment and levy. If the board of trustees is authorized by a special election to levy a special tax, the clerk shall forthwith prepare a copy of the annual assessment-roll, and the same shall be revised and corrected by the board of trustees as shall be just, for the purposes of the assessment of such tax upon the taxable property and persons of the village, and as so corrected and revised shall be filed with the clerk on or before the second Tuesday after such special election.

Thereupon the like proceedings shall be taken, as nearly as may be, for completing such assessment roll, hearing and determining complaints in relation thereto, which must be on a notice of not less than five nor more than ten days, filing the roll when completed, giving notice thereof, and levying the special tax so authorized, as in the case of the annual assessment-roll and the levy of the annual tax.

§ 112. Lien or tax. An annual or special tax is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, on real property upon which it is levied from the date of the delivery to the collector of the warrant for the collection thereof, until paid or otherwise satisfied or discharged.

§ 113. Lien of assessment for local improvement.—An assessment for paving, sewers, fire protection, constructing or repairing sidewalks, sprinkling streets, trimming trees, or keeping sidewalks or streets cleared of weeds, ice, snow or other accumulations, is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, upon the real property improved or benefited from the date of the final determination of the amount thereof until it is paid or otherwise satisfied or discharged. No real property is exempt from assessment for a purpose specified in this section, except as provided in section one hundred and seventy-one of the membership corporations law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the

return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector; notice to be given to nonresidents. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a village in which he or it is not actually a resident, may file with the village clerk of such village a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, and a description of the premises sufficient to identify the same, and such notice shall be valid and continue in effect until cancelled by such person or corporation. The village clerk shall, within five days after the delivery of the warrants for the collection of taxes in such village, furnish to the collector of such village, and such collector shall within such time apply for a transcript of all notices so filed and each such collector shall within five days after the receipt of such transcript mail to each person or corporation filing such notice, at the post-office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case such statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice, the village clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered therein. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with

five per centum, for the fees of the collector, except as herein provided; provided that in a village in which the compensation of the collector has been fixed by the board of trustees as provided in this act, the taxes may be paid within the said twenty days without additional charge and all taxes in such village remaining unpaid after the expiration of said twenty days shall be increased five per centum except as herein provided. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increases may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of

the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

§ 118. Return and assessment-roll as evidence. The return of unpaid taxes by the collector, or treasurer, or a copy thereof certified by the clerk under the corporate seal, shall be presumptive evidence of the facts stated therein. An assessment-roll filed with the clerk, or a copy of the same, or any part thereof, certified by him under the corporate seal, shall be presumptive evidence of the contents thereof, of the regularity of the assessment, and of the right to levy such tax.

§ 119. When real property to be sold for unpaid tax. If a tax assessed upon real property on an annual or special assessment-roll be returned by the collector as unpaid, the board of trustees may direct the treasurer to sell an interest in such property for the unpaid tax in the manner herein prescribed. If such sale be directed, the clerk shall deliver to the treasurer a certified copy

of the assessment upon such property, and all entries relating thereto contained in the assessment-roll. Upon receiving such statement, the treasurer shall proceed to sell at public auction an estate in such real property for the shortest period, not exceeding fifty years, for which any person will take such property and pay the tax and the percentage and interest then due, together with the expenses of the sale, which shall include giving the notice of sale, and one dollar for the services of the treasurer.

§ 120. Notice of sale. Notice of the sale shall be published in the official newspaper once in each week for at least four consecutive weeks, and posted in at least five conspicuous places in the village, and copy thereof served on the owners of such real property at least three weeks before the sale. The notice of sale shall contain a brief description of the property and a brief statement of the facts authorizing the sale, and the time and place thereof.

§ 121. Certificate of sale. All such sales shall be for cash, and upon payment by the purchaser, the village treasurer shall deliver to him a certificate of the sale, signed and acknowledged in the same manner as a deed to be recorded, stating the amount paid by the purchaser, the date of sale and payment, and a description of the real property sold. The certificate of sale may be recorded in the county clerk's office of each county in which any part of the property is situated, in the same manner and with the same effect as a deed, and if so recorded within two years after the tax became a lien on the property, the recording of such certificate shall have the same effect as the recording of a deed, to give the certificate priority over every interest therein or lien thereon acquired subsequent to the lien of the tax; but, unless such certificate is recorded within such time, it shall be void as to such other interest or lien.

§ 122. Purchaser entitled to possession. Upon the receipt and recording of such certificate, the purchaser or other owner of the certificate shall be entitled to immediate possession and enjoyment of such real property as against all persons having any title to, interest in, or lien upon the property at the time the

tax became a lien thereon, and against all persons deriving any title to, interest in or lien upon, such property while the tax was a lien thereon, and to retain possession thereof during the existence of the estate purchased, unless such real property is redeemed from such sale.

§ 123. Enforcement of right to possession. The purchaser or other owner of the certificate may enforce his right to possession by summary proceedings, in the same manner as a landlord against a tenant holding over after expiration of term. The purchaser or other owner of the certificate may, before the expiration of the estate purchased, remove all buildings and fixtures which he has erected or placed thereon during its existence, which can be removed without permanent injury to the premises.

§ 124. Village may bid in property; rights of village. If there be no other bidder, the treasurer shall bid in the property for the village for the term of fifty years, and a certificate thereof shall be issued accordingly. Thereupon the village has all the rights of a purchaser for such term. Immediately upon the purchase of such property by the village, the president shall take possession thereof and hold, manage, lease or otherwise control the same. He may, in the name of the village, institute and maintain summary proceedings to obtain possession of such property in the same manner as upon the sale of real property upon execution. The treasurer shall open an account with such property, and shall charge to the same the amount of taxes, fees, interest and expenses of the sale, and shall also add all sums subsequently levied upon the property by tax or local assessment and remaining unpaid. The president shall pay to the treasurer during each fiscal year the net amount received from such property, which amount shall be credited in the account. Upon payment to the treasurer of the amount of the taxes or assessments charged against such property, together with the interest at the rate of ten per centum per annum from the time of the sale or the return of a subsequent unpaid tax or assessment, after deducting any credits appearing in the account, the president shall on demand execute and deliver to the person making such payment an assignment of the certificate sale,

or a satisfaction thereof, as may be required. Whenever the amount received from the use of such property equals the taxes, assessments, expenses and interest then due, the right of the village in such property shall cease and determine, and the president shall thereupon execute and deliver to the owner of the property a release and satisfaction of the interest of the village therein. If upon the execution of an assignment of the certificate, or of a release or satisfaction, a surplus derived from such property remains in the treasury, it shall be paid upon the order of the board of trustees to the person entitled thereto, on demand.

§ 125. Redemption from sale by owner. A person who at the time of the sale was the owner of the property, or of a vested interest therein, or a lessee thereof, or his assigns may redeem from the sale, either by paying to the owner of the certificate of sale other than the village, or by depositing with the treasurer for his benefit, the amount paid by the purchaser on such sale, with interest thereon at the rate of ten per centum per annum from the time of the sale to the time of deposit, and the fees lawfully paid to each county clerk for recording the certificate or any assignment thereof in any county in which the property or any part thereof is situated. If such payment be made to the owner of the certificate he shall thereupon execute and deliver to such person making the payment a written cancellation or receipt of the certificate of sale duly acknowledged in the same manner as a deed to be recorded, and specifying the date of the sale, the amount paid thereon, the purchaser thereat, and the property sold. If such payment be made to the treasurer, he shall deliver to the person making it a written receipt acknowledged in like manner and containing the like specifications. The recording of such cancellation or receipt in each clerk's office of the county in which any part of such property is situated shall effect a cancellation of such certificate of sale.

§ 126. Actions to recover unpaid taxes. After the lapse of thirty days from the return of the collector, an action may be maintained, as upon contract, by the village, to recover the amount of an unpaid tax, together with five per centum thereof, and interest from the time of such return at the rate of ten per

centum per annum. A judgment in such action for any amount, when docketed in the office of the county clerk, shall be a lien upon the real property of the defendant. Supplementary proceedings may also be taken for such tax in accordance with the provisions of the tax law.

§ 130. Limitation of indebtedness. A village shall not incur indebtedness if thereby its total contract indebtedness, exclusive of liabilities for which taxes have already been levied and obligations issued to provide for the supply of water, shall exceed ten per centum of the assessed valuation of the real property of such village, subject to taxation, as it appeared on the last preceding village assessment-roll.

§ 132. Exemption from taxation of firemen and fire companies. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village may be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation.

§ 133. Absolute sales for non-payment of taxes. If a tax or assessment on real property included in an annual or special assessment-roll under this chapter, or a tax or assessment which was a lien on real property, or unpaid when the village law took effect, remains unpaid, and the treasurer or collector has made return that he can not collect the same, the board of trustees may, by resolution, determine that such real property and the entire interest therein, instead of an interest for a term of years, be sold for the collection of such tax or assessment. Such sale shall be for cash, and the notice of sale shall be given in the manner provided by section one hundred and twenty of this chapter, except that the board of trustees may designate one or more newspapers in the village, or in case no newspaper is published in said village, then in an adjoining city or village, in which the notice shall be published. The foregoing provisions of this article in

relation to the conduct of a sale and the rights and remedies in respect to the real property sold shall not be applicable, but the village treasurer and board of trustees shall possess all the powers and be subject to all the liabilities and duties of a county treasurer and board of supervisors, under article six and seven of the tax law; and such articles shall, so far as practicable, apply to a sale authorized by this section.

§ 134. Action by holder* or certificate of sale. In each village in this state adjoining a city situate within a county having a population of four hundred thousand or upwards, excluding New York and Kings counties, the number of such inhabitants to be ascertained by reference to the latest state enumeration, the holder, including such village, of any certificate of sale of land for the non-payment of taxes heretofore or hereafter executed by the village treasurer, may recover the amount paid, stated in said certificate, with all interest, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of the county in which such village is situate. Jurisdiction of such action is hereby conferred upon said county court.

§ 135. Idem; parties to the action; pleadings. The action provided for in the last section may be commenced at any time after two years from the date that the tax or assessment on account of which the sale was had was payable and all the provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as practicable, except as herein otherwise specially provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale and the interest, additions and expense claimed by him, with a statement that the same have not been paid and that the plaintiff elects to recover as herein provided, also that the defendants have or claim to have or may have some interest in or lien upon the property affected by the action. The plaintiff in such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale held by

* So in original.

him, executed by the village treasurer, relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale relating to two or more separate and distinct parcels of real property belonging to the same person or persons, notwithstanding the fact that other defendants in said action may not be interested or have liens upon all of the parcels included and joined in said action, but the holder of such certificate shall not be compelled or required to consolidate such certificates of sale in one action. He shall make parties to the action the owner or owners of and all other persons interested in the real property affected, or any part thereof, including the holders of all prior and subsequent certificates of sale as shown by the records in the village treasurer's office. He may make parties thereto any municipal corporation which claims an interest in or lien upon the premises described in the complaint or any part thereof, by reason of any tax or assessment levied by said municipal corporation or on account of any other claim which said municipal corporation may have or claim to have against said real property.

The defendants in said action who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for the real estate as mentioned and described in the certificates of sale held by them, with all interest, additions and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interests of the respective parties in and against the premises as the same may be determined in the action. It shall be sufficient for any such defendant to set forth in his answer the certificate of sale or the substance thereof, with the other allegations in effect as herein provided, with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands, of the defendants as between themselves, to direct a sale of such property

and the distribution or other disposition of the proceeds of such sale. Any party to the action may become the purchaser on any such sale.

§ 136. Certificates of sale; validity. Every certificate of sale on which the holder shall elect to recover, as herein provided, shall presumptively be valid and shall be presumptive evidence that the sale was regular and valid and that all previous steps and proceedings required by law were duly had and taken. No such certificate of sale and no tax or assessment for the non-payment of which the same was executed shall be deemed invalid or impaired on account of any irregularity or illegality therein or in the proceedings relating thereto, or by reason of any error or omission in the name of the owner or owners of the lands taxed, assessed or sold, or by reason of said lands having been assessed as resident lands or non-resident lands, or otherwise, unless it is shown that the person complaining thereof has suffered actual injury and damage therefrom and then only to the extent of such injury and damage, and no such tax, assessment or certificate of sale shall be deemed invalid or impaired on account of any error or omission in the description of the property assessed or sold if the description is sufficient to identify such property with reasonable certainty.

§ 137. Tax sales; conveyance. The remedy herein provided shall be in addition to all other remedies allowed by law, with regard to certificates of sale, and shall not be dependent upon them or any of them, and may be had whether notice to redeem has been given or not.

A conveyance made pursuant to a judgment in any such action brought as herein provided shall vest in the purchaser in fee simple all the right, title, interest, claim, lien and equity of redemption in or against the premises sold of all the parties to the action and of all persons claiming under them or any or either of them, subsequent to the filing of the notice of the pendency of the action, or whose conveyance or encumbrance is subsequent or is subsequently recorded, except subsequent taxes and assessments and sales on account thereof and except taxes and assessments

which were liens on the premises at the time of the filing of a notice of the pendency of the action, but for the non-payment of which no sale had been had prior thereto and any sales on account of such taxes, and each and every one and all of such parties and persons shall be barred and forever foreclosed by the judgment in said action of all right, title, interest, lien and equity of redemption in and to the premises sold or any part thereof, except as aforesaid.

§ 138. Proceedings generally; redemption. The judgment in said action shall designate the village treasurer of such village as the officer to make sale of real property in any action brought as herein provided and said village treasurer for conducting said sale shall receive the same fees and be allowed the same disbursements as are allowed by law to a referee appointed by a judgment in an action to foreclose a mortgage upon real estate. Unless the judgment otherwise directs, the village treasurer making the sale must, out of the proceeds, first pay as a part of the expenses of the sale all taxes and assessments which are liens upon the property sold, but which have become such subsequent to the filing of notice of pendency of the action or for the non-payment of which no sale had been had prior thereto and redeem the property sold from any sales for unpaid taxes and assessments which were had subsequent to the filing of such notice of pendency and shall pay all unpaid taxes and assessments assessed against said property by any other municipal corporation and redeem such property from any sales for unpaid taxes and assessments made by any other municipal corporation. The plaintiff's costs and allowances, exclusive of disbursements, shall not exceed fifteen dollars if he recovers less than fifty dollars, or twenty-five dollars if he recovers more than fifty dollars and less than five hundred dollars, unless in such a case the court shall, in its discretion, otherwise direct. If the plaintiff recovers more than five hundred dollars, his costs shall be at the rate allowed by law in actions to foreclose mortgages upon real estate. Where the plaintiff shall have joined in the complaint certificates of sale relating to more than one lot or parcel of land, as provided by section one hundred thirty-five, he shall be entitled to tax and recover as costs, in addition to the

rates hereinbefore fixed, the sum of five dollars for each such additional lot or parcel of land. The plaintiff shall be entitled to tax and recover the same disbursements as are allowed a plaintiff in an action to foreclose a mortgage on real estate. The costs and disbursements of said action shall be paid from the proceeds of the sale. In the event that the action is compromised before judgment the plaintiff shall be entitled to recover all of his disbursements and one-half of the costs fixed by this section. The village treasurer may have made such tax and title searches of each parcel of land included in any tax sale had by him or any tax sale certificate executed by him, as he deems best in the interest of the village. Any person desiring to redeem any lot or parcel of land from any tax sale shall first pay to the said treasurer the expenses made or incurred by him on account of such search. Whenever the village is the owner and holder of tax liens against or of certificates of sale of premises directed in or by a judgment in any such action to be sold, the village treasurer may attend such sale and bid thereat such an amount as he deems best in the interest of the village not exceeding, however, the aggregate amount due upon the liens and certificates of sale held by the village, plus the amount of all prior liens and the legal costs and expenses of the action and sale. Any person having any mortgage or other lien upon any lot or parcel of land, or any portion of any lot or parcel of land, included in any action brought under this act, after having commenced an action to foreclose such lien or mortgage, may pay to the plaintiff in the action brought under this act at any time before a sale is had in pursuance of judgment therein, the amount of such plaintiff's claim together with his costs and disbursements and thereupon the plaintiff in said action to foreclose such mortgage or other lien shall be entitled to tax the amount so paid as an item of disbursement to be included in his costs and to recover the same out of the proceeds of any sale of said lot or parcel of land, or portion of such lot or parcel of land, had under the judgment in said action to foreclose such mortgage or other lien, or the referee appointed by the judgment in said last mentioned action to conduct said sale may pay the same out of the proceeds of such sale as part of the expenses of such sale.

Actions instituted hereunder on account of tax sale certificates held by any village shall be commenced by the village treasurer in his discretion or whenever instructed to do so by the village board of trustees. For the purpose of instituting such action, the village treasurer is authorized to employ an attorney, whose compensation shall be limited to the costs recoverable in each action instituted by him.

§ 138-a. In each village in this state within a county having a population of more than three hundred thousand, and less than four hundred thousand, according to the last state enumeration prior to the passage of this act, when in and for any such county a special tax act has been heretofore or hereafter enacted, providing for, among other things a town receiver of taxes with duties to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within such town for the state, county, town, school or town tax district or part thereof therein, the board of trustees, if authorized so to do by special election called for the purpose, shall after such authorization designate and appoint the town receiver of taxes as a village receiver of taxes at a compensation per annum not to exceed one per centum of the total of the village tax roll of each year respectively, and such designation and appointment shall be made annually at the first meeting of the village board after the commencement of the term of members of the board elected at the immediately preceding village election, and the term of office as village receiver of taxes of such town receiver when so designated and appointed shall continue for one year or if his term of office as town receiver expires within the year, then shall continue until the expiration within such year of his term of office as town receiver, and in the event that his term of office as town receiver expires within such year the vacancy in the office of village receiver of taxes thus created shall be filled by a like designation and appointment by the village board of the successor in office of such town receiver of taxes which said new designation and appointment of said successor in office of such town receiver of taxes shall continue for the remainder of said year and until the next annual like designation and appointment of the town receiver of taxes as village

receiver of taxes by the village board. The said town receiver of taxes when so designated and appointed as village receiver of taxes shall in respect to the collection of village taxes and as to all his duties with respect to village taxes be deemed to act exclusively as the village tax receiver, and as such village receiver of taxes he shall before entering upon the duties of such office execute to the village and file with the village clerk an official undertaking in such sum and with such sureties as the village board of trustees shall direct and approve, and the village board of trustees may at any time require such officer to file a new official undertaking for such sum and with such sureties as the village board shall approve, and in any village where a proposition has been adopted giving the authority as aforesaid to the board of trustees to designate and appoint the town receiver of taxes as village receiver of taxes, thereafter there shall be no village collector of taxes elected until such time as after a period of two years following the adoption of such proposition, a proposition shall be adopted at a special election revoking the authority to designate and appoint the town receiver of taxes as village receiver of taxes as aforesaid. From and after the passage of this act it shall be the duty of any such town receiver of taxes in addition to the other duties imposed upon him by law, to file an undertaking as herein required and to collect village taxes and perform all the other duties herein required of a village receiver of taxes and all of the provisions of the general village law relating to a collector of taxes, and as to villages incorporated under special laws, of any special laws applicable to any such village not incorporated under the general village law, and all provisions at the time of the passage of this act in force relating to the collection of taxes, not inconsistent with this act, shall be deemed to continue in force and to apply to said receiver of taxes in the collection of village taxes, and shall be deemed to apply to the collection of village taxes, provided, however, that the penalties to be collected under said law or laws shall belong to the village, and provided further that all such village taxes, assessments, and penalties thereon shall be daily deposited in the village bank account and a duplicate deposit slip or receipt therefor together with an itemized statement of the taxes, assessments and

penalties paid shall be transmitted to the treasurer of the village, and an itemized report thereof when required by the village board shall be submitted to said board.

§ 138-b. All village taxes and assessments which have been or shall have been imposed in any such village shall be certified to said receiver of taxes by the treasurer of the village and shall be collected by the receiver of taxes, and any cancellations thereof by the proper authorities in accordance with law shall immediately upon any such cancellation be certified to said receiver of taxes, and all such village taxes remaining unpaid and uncanceled shall be collected by the said receiver of taxes and deposited and a report made thereon to the village treasurer and whenever required to the village board, as set forth in the last preceding section for the collection of current taxes. In case that all taxes and assessments which shall have accrued and been imposed in such village, the said receiver of taxes is hereby authorized, directed and empowered to collect such taxes as hereinbefore provided, with interest and penalties, pursuant to the provisions of the law under which such taxes and assessments accrued or were imposed, and in the manner provided by law applicable to village collectors or receivers and to village treasurers to collect such taxes or assessments at the time of their imposition.

§ 138-c. Whenever a proposition as provided in section one hundred and thirty-eight-a to authorize the designation and appointment of the town receiver of taxes as a village receiver of taxes shall be submitted at a special election there shall also be submitted at the same special election a separate proposition to authorize sales of village tax liens for village taxes and assessments in accordance with said special tax law applicable to said county and upon the adoption of such proposition all the provisions of said special tax law for said county for the sales of tax liens for taxes and assessments, and the foreclosure thereof, including each and every provision of said special act relating to sales and foreclosures of tax liens and all the pleadings and proceedings of such foreclosure actions shall apply to the village tax liens and to village tax sales and foreclosure of transfer of tax liens in every respect and to the same extent as to village taxes as by said special

act is made applicable to town taxes, and for this purpose the village board shall be authorized to contract with the supervisor of the town, or said receiver of taxes, as the case may be, to sell and transfer for the village, village tax liens at the same time and in the same manner, and with the same force and effect and under all the provisions thereof as provided in said act, and whenever the said supervisor or receiver of taxes conducts a sale of village tax liens, he shall be deemed to act as an officer of the village exclusively for the village, and shall immediately account and pay over to the village, and for this purpose he shall prior to the conduct of said sales give a bond to the village to be approved by the village board as to amount and sufficiency of sureties and his compensation shall not exceed an amount to be fixed by the village board and approved by the town board and shall not exceed one per centum of the total moneys received by him for and on behalf of the village, and at any such sale the village may be a purchaser and the said compensation so fixed to the supervisor or to said receiver shall be added to the amount of the tax as an additional penalty for the nonpayment thereof and the disbursements of the said supervisor or receiver authorized by said special tax act as to town taxes are hereby authorized as to village taxes, and upon vouchers therefor countersigned by such supervisor or receiver, the same shall be paid by the village the same as other village charges.

§ 275. Tax for unpaid assessments. The board of trustees shall include in the annual tax levy the principal or interest accruing during the same fiscal year upon bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this article, and shall levy the same upon the lots or parcels in default.

Such principal shall be apportioned among the lots or parcels in default so that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due;

or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

§ 310. Application. This article (sections 317 and 319) shall apply to all villages whose population is shown by the last state census to exceed fourteen thousand inhabitants.

§ 317. Tax levy. In every such village the board of trustees may include in the levy of taxes for the current fiscal year, in addition to the items specified in section one hundred and ten of this chapter, such sum as the board deems necessary to meet expenditures from the light fund for the current year, not exceeding three-tenths of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year; and such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-tenth of one per centum of such total valuation.

§ 319. Collection of taxes by treasurer. In every such village which has no collector, the tax roll and warrant shall be delivered to the treasurer of the village, and the provisions of this chapter, relating to the delivery of a tax roll and warrant, the extension of the time for the collection of taxes, the fees for collecting, and the return of such tax roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon. The treasurer shall attend at the time and place specified in said notice, and shall proceed to collect the taxes and shall possess all the powers of a town collector. The fees for collecting said taxes belong to the village and the treasurer must account therefor.

§ 322. Application. This article (sections 323-329-c) shall apply to any village which has been or may hereafter be incorporated to embrace the entire territory of a town.

§ 323. Succession of powers and duties. In every such village, all the powers and duties imposed by law upon the town board of the town or upon any officer of the town or commissioners or boards of any district in relation to any water district, or any lamp or street lighting district, or any sewer district, or any fire district, created or organized under the provisions of the town law, shall devolve and are hereby imposed upon the board of trustees of such village, and all contracts in relation to such districts or any improvements therein shall be performed and completed by the said board of trustees.

§ 329. Taxation and assessment. In every such village all property shall be assessed for taxation for state, county, town, village and district purposes, in the manner provided by the laws applicable to the county in which such village may be situated.

§ 329-a. Obligations and property. The outstanding obligations, contracts and bonds of any such town or of any district therein, incurred, made or issued for the purpose of improving the highways thereof, or constructing overhead or undergrade crossings, or constructing sidewalks or for sewers or sewer districts* purposes, or for water or water district purposes, or for fire district purposes, shall devolve upon and be assumed by any such village and the board of trustees of any such village, is hereby authorized and empowered and it shall be its duty to provide for the payment and discharge of such obligations, contracts and bonds by taxation or assessment of taxes in the same manner as the board of supervisors, town board, or supervisor or officers of such town, or of any district therein are or may be authorized to provide therefor or by taxation of all the taxable property in such village in any case in which by virtue of any provision of this act or of any other statute such obligations, contracts or bonds

* So in original.

are or may be made a general village charge. All moneys, credits and property of the said town, including any moneys to which said town may be entitled as state aid under the general highway law, and all the moneys, credits and property of any sewer district, water district, fire district or lamp or street lighting district thereof, shall pass to and become the property of any such village, and shall be paid over and delivered to such village by the several custodians thereof upon demand, and shall be used and applied by the said village for the purposes for which the same could lawfully have been used by the said town or by any such district therein. In every such village all taxes and assessments levied or assessed before incorporation upon the taxable property in the said town or upon the taxable property in any water district, fire district, lighting district or sewer district therein for town or district purposes, shall, when collected, be paid over to such village and used by such village for the purposes for which the same were levied and assessed.

§ 329-b. Miscellaneous town charges. In every such town, the town board in the month of December in each year shall present to the board of trustees of such village a statement of all town charges audited and allowed by the said town board, or by the board of town auditors, for town purposes other than for purposes which by this article have been devolved upon such village, and the board of trustees of such village shall levy, assess and collect the amount thereof in the next tax levy in such village, and when collected, the same shall be paid to the several persons lawfully entitled thereto.

§ 329-c. Officers. In any such village a person otherwise qualified to hold a village office shall not be disqualified by reason of holding a town office, whether elective or appointive. In every such village there shall be four trustees, to be elected at the first village election, or at the next election after this article takes effect.

**SPECIAL ACTS RELATING TO
TAXATION IN COUNTIES,
CITIES, TOWNS, VILLAGES**

[469]

.

COUNTIES

Cattaraugus and Chautauqua

AN ACT to repeal chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and the acts amendatory thereof.

Became a law July 28, 1911, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter two hundred and twenty-nine of the laws of eighteen hundred and seventy-nine, entitled "An act in reference to the collection of taxes in the counties of Chautauqua and Cattaraugus," and all acts amendatory of such act, are hereby repealed.

§ 2. This act shall take effect immediately.

[Laws 1911, chapter 838.]

Cayuga

AN ACT to repeal chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one amending such act; to validate and legalize proceedings and conveyances made pursuant to such act and amendatory acts; and to enact a statute of limitations as to all acts and proceedings hereafter commenced to void, vacate or otherwise declare illegal any sale made pursuant to such act or amendatory acts.

Became a law April 14, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and thirty-three of the laws of eighteen hundred and eighty-two, entitled "An act to enforce collection of the taxes levied in the county of Cayuga," and chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and chapter six hundred and fifty-five of the laws of nineteen hundred and one, amending such act are hereby repealed; and all conveyances made pursuant to the provisions of such act, or of such act as amended by chapter one hundred and sixty-one of the laws of eighteen hundred and eighty-five and by chapter six hundred and fifty-five of the laws of nineteen hundred and one are hereby validated and legalized.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in land heretofore sold by virtue of the acts hereby repealed, or any of them, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Cayuga on account of sales of lands heretofore made pursuant to any of

such acts shall have the same effect and titles thereunder shall be completed in the same manner as if such acts had not been repealed.

§ 3. All conveyances of lands heretofore made by the treasurer of Cayuga county, pursuant to the provisions of the acts repealed by this act, or any of them, if they have been heretofore recorded in the office of the clerk of the county of Cayuga, shall, three years after this act takes effect, and all such conveyances which may hereafter be recorded in such office, shall, three years after the date of such recording, be conclusive evidence that the sale pursuant to which each such conveyance was made, and all proceedings prior thereto, from and including the assessment of the land, and all notice required by law to be given to perfect title thereunder, were regular and lawful, and were regularly given, published and served, according to law.

§ 4. This act shall not affect any action or proceeding now pending in any court; nor any action which shall be begun, proceeding taken, or application duly made within six months from the time this act takes effect, for the purpose of vacating or otherwise declaring illegal any tax sale, or any conveyance or certificate of sale heretofore made under the acts repealed by this act, or any of them.

§ 5. This act shall take effect immediately.

[Laws 1914, ch. 322.]

Chautauqua

(See Cattaraugus)

Hamilton

AN ACT providing for the assessment and payment of unpaid taxes in the county of Hamilton.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisors of the town of Inlet in the county of Hamilton shall cause to be made a correct account of the unpaid taxes of nineteen hundred and eleven, nineteen hundred and twelve and nineteen hundred and thirteen, upon lands of residents, nonresidents and corporations in said town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such cases made and provided, and shall add to the assessment roll of the said town of Inlet for the year nineteen hundred and fifteen such of said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as relieved taxes of such years respectively.

§ 2. The board of supervisors of Hamilton county shall cause to be reassessed and levied upon the lots or parcels of land described in said account, the taxes so added by the supervisor, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and fifteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 441.]

Monroe

AN ACT to amend chapter one hundred and seven of the laws of eighteen hundred and eighty-four, entitled "An act in relation to the collection of taxes in Monroe county, and to authorize and provide for the sale of property for unpaid taxes in said county," generally.

Became a law April 17, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section four of chapter one hundred and seven of the laws of eighteen hundred and eighty-four, entitled "An act in relation to the collection of taxes in Monroe county, and to authorize and provide for the sale of property for unpaid taxes in said county," as amended by chapter seven hundred and eighteen of the laws of eighteen hundred and ninety-three, is hereby amended to read as follows:

§ 4. The treasurer of said county shall make a list or statement of the lands charged with such unpaid taxes, that are unpaid on the first day of August, in each and every year, and for thirty days prior to the said first day of August, in each and every year, shall cause to be published and printed in the newspapers in said county designated by the board of supervisors for publishing the session laws, a notice which shall call the attention of the public and all persons interested, that on the fifteenth day of August of that year, specifying the date, he will publish a list or statement of the lands charged with such unpaid taxes remaining unpaid on the said first day of August of that year, and that such list or statement will be published and printed in the newspapers in said county designated by the board of supervisors for publishing the session laws, specifying such newspapers, and such list or statement of lands charged with such unpaid taxes shall be published in such papers on the fifteenth day of August prior to the time of such sale, which shall commence on the twentieth day of August in each and every year, together with

a notice that so much of said lands as may be necessary to discharge the taxes, interest and charges which may be due thereon at the time of the sale, together with the expense of procuring description, will, on the day aforesaid, which shall be specified in such notice, and the succeeding days, be sold at public auction in the treasurer's office in the city of Rochester. Should any errors be discovered in the description of the lands so assessed and taxed, the said treasurer may correct the same at any time previous to the sale, and no errors in the printed description in such newspapers shall vitiate or in any manner affect the validity of such sale. All expense of printing such list or statement and notices shall be audited by the board of supervisors, and paid out of the treasury of said county. The publishers of said newspapers shall, immediately after the last publication of said list and notice, deliver to the treasurer of said county an affidavit of the due publication thereof, made by some person or persons to whom the fact of such publication shall be known.

§ 2. All acts or parts of acts inconsistent herewith are hereby repealed.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 234.]

Nassau

AN ACT relating to the preparation of assessment-rolls of the townships and tax districts therein in the county of Nassau, and the collection of taxes in such towns and tax districts, and to repeal certain local acts and parts of acts relating to assessments and taxation in such county.

Became a law May 15, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

ARTICLE 1

PREPARATION OF TAX MAP

Section 1. Filing map. The town board of each town in the county of Nassau shall on or before the first day of January, nineteen hundred and eighteen, cause to be prepared and filed with the board of assessors of such town an assessment map, as hereinafter required, to be approved by the state tax commission. Such map, corrected as may be necessary from time to time, shall always remain on file in the office of said board of assessors.

§ 2. Districts and parcels to be designated. Such assessment map shall show every separate parcel of land in each town, incorporated village, school district, and in each lighting, fire, water and sewer district now created or hereafter to be created therein, on a uniform scale of not less than five inches to the mile as to farm lands, and with separate sheets whenever necessary on a uniform scale of not less than fifty feet to the half inch as to incorporated villages, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake, pond, river, water course, meadow, marsh and other physical characteristics so far as is practicable.

§ 3. Special requirements of map. Such assessment map when so prepared shall show the boundaries of each village, school district, and each lighting, fire, water and sewer district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist in preparing such assessment map, with authority to make and prepare as many copies thereof, in one or more sheets, of the size of not less than twenty-four inches by thirty inches, which copies may be sold at such prices and under such regulations as the town board may prescribe. So far as practicable such engineer in preparing and compiling such map shall use surveys made by the United States government and other authoritative surveys now existing.

§ 5. Payment for maps. The town board of each town is hereby authorized to raise by taxation a sum of money not to exceed ten thousand dollars for the making and preparing of such assessment maps, and such sum may be raised and collected by taxation in one sum or in such annual installments as the town board may prescribe, and when raised shall be expended for the purpose of making and preparing such maps, and shall be paid out by the supervisor of such town upon the voucher or draft usually used and employed in such town for the payment of funds after the expenses shall have been properly approved by the board of audit of said town.

§ 6. Description of parcels. The board of assessors of each town shall assist the engineer employed by the town board to prepare such assessment map with all the available data and information in the assessors' office, also as to the manner of designating the various parcels set forth on such map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary lines of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number or designation, which assessment number or designation shall be recorded in an index book, kept for that purpose, and also there shall be recorded therein the approximate area of each farm or lot, with the name of the owner or reputed owner thereof, and the approximate distance in feet of the frontage of each separately assessed lot, parcel and farm of land on the highway. Wherever any municipality or district situated in whole or in part within the town has

adopted an assessment map, such map may be adopted as the official map of such part of the town, upon being revised and made to conform with all the requirements of this act. The map or maps and index book prepared for each township shall be corrected and rectified by such town board and the board of assessors from time to time, and the several town boards are hereby authorized to incur the necessary expense thereof as a town charge.

ARTICLE 2

PREPARATION OF ASSESSMENT-ROLLS

§ 10. Boards of assessors, compensation, clerks and expenses. There shall be a board of assessors in each town of Nassau county, composed of three electors of said town, who shall be elected or appointed from time to time in the manner prescribed by law, for the election or appointment of town assessors, which board of assessors shall make and prepare assessment-rolls for the purpose of taxation within their respective towns and in all school, fire, water, light and sewer districts therein where taxes are levied and raised, whether for state, county, town, school and other district purpose or purposes, provided, however, that for all purposes of this act and for all purposes under the tax law, and for the purpose of reviewing said assessments, the town shall be deemed to be the tax district. Said assessors shall hold office as prescribed by law, from time to time, with respect to town assessors. Before entering upon their duties such boards of assessors shall organize by electing one of their number chairman, and shall also appoint a secretary who need not be an assessor. The compensation of such assessors, not exceeding eighteen hundred dollars per annum, each, shall be fixed by the town board of each town within the county, and such town board shall fix the compensation of such secretary, not exceeding, however, eighteen hundred dollars per annum. Such compensation and salaries may be fixed and paid immediately after this act becomes a law, notwithstanding that the terms of office of the present incumbents shall not then have expired and shall be in full compensation and in lieu of all fees of any kind or character and shall be a town charge. The town board may also allow and order paid as town charges the reasonable and necessary expenses of the

assessors, including car fare, telephone, postage, vehicle hire and traveling expenses, incurred in the performance of their duties, and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors may from time to time, with the approval of the town board, employ as many clerks as may be necessary to assist them in the performance of their duties, and may from time to time remove any of such clerks at pleasure; the salaries of said clerks shall be a town charge and shall be paid by the supervisor of the town.

§ 11. Form of assessment-roll. The assessment-roll to be prepared by the boards of assessors in the towns in Nassau county, shall comply in all respects with the tax law, with respect to the preparation of assessment-rolls, except there shall be additional columns or additional books, as the assessors may decide, for the designation of assessments of property exempt from taxation and of property situated in school districts, and the extension and collection of the taxes collected thereon, and the property assessed shall be designated or described in the same manner as the property assessed is described or designated on the tax maps, when prepared, as prescribed in article one hereof. Any incorrect statement of the name of the owner or owners of any property described on said assessment-roll shall not in any way affect the validity of said assessment-roll, and the property of nonresidents shall be assessed in the same manner as the property of residents. All real estate exempt from taxation, shall be assessed in the same manner as taxable property.

§ 12. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by said state tax commission in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall as required by the tax law proceed to apportion the valuation of the special franchise among the several school, lighting, fire, water, sewer and other special districts within the town according to their best judgment, and shall indicate such apportioned valuations upon their assessment-roll.

§ 13. Town assessment-roll official. The assessment-roll prepared by the board of assessors of each town shall be the official assessment-roll for the town and for every school district, lighting, fire, water, sewer and other district lying within the town for which such assessment-roll was prepared, so far as it relates to property lying within the limits of such school district or other district.

§ 14. Assessment in separate districts to be apportioned. The board of assessors in addition to the requirements contained in the tax law shall, whenever necessary, make an apportionment of the assessment of the property between or among the districts in which such property is located.

§ 15. Completion of assessment-roll. The assessors shall complete the assessment-roll on or before the first day of July of each year and leave the same in the office of the board of assessors, and forthwith cause a notice to be conspicuously posted in three or more public places in the town, and published in three newspapers published in each town designated by the town board, stating they have completed the assessment-roll and that a copy thereof has been left at the office of the board of assessors where it may be seen and examined by any person until the third Tuesday of July in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also between the first and fifth days of July in each year, mail a notice to each corporation and person nonresident of their town who has filed with the town clerk on or before the fifteenth day of May preceding a written demand therefor. Such notice shall specify each parcel of land assessed to such corporation or nonresident and the assessed valuation thereof. During the time specified in such notice, posted as hereinbefore provided, the board of assessors shall submit such roll to the inspection of every person applying for that purpose.

§ 16. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained

of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined under oath concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessment. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof.

§ 17. Correction and verification of tax roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll

over and above the amount of debts due from such persons; respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 18. Final completion and filing of assessment-roll. The assessment-roll shall be thus completed and verified on or before the first day of September in each year, and shall thereupon become a public record.

ARTICLE 3

LEVYING OF TAXES

§ 25. Certification of school districts. As soon as the assessors have finally completed the assessment-roll of the town and on or before the first Tuesday of September in each year, they shall certify to the board of education or the trustees of each school district therein the total assessed value of the real and personal property, including special franchises, in said school district, as the same appear upon their assessment-roll.

§ 26. Certification of taxes and rates by school districts. After the lawful authorities in each school district shall have adopted their budget and fixed the amount of taxes to be raised therein for such school district in the manner now provided by law, the board of education, trustees or trustee of such school district shall determine and fix the rate on each one hundred dollars of assessed valuation of property therein, necessary to raise the total amount of said budget, and shall direct the amount of said budget to be raised by tax therein, and shall, on or before the fifteenth day of September in each year, certify to and file with the board of assessors of the town the said budget and the tax rate, together with copies of all resolutions in connection therewith.

§ 27. Extension of taxes by board of assessors. As soon as the board of assessors of each town shall receive from the lawful authorities of school districts therein the tax rates fixed, determined and certified as hereinabove provided, they shall extend

or cause to be extended on their assessment-roll the tax as so certified to them for school district purposes, setting down such taxes in separate columns.

§ 28. Equalization and levy of taxes. The board of assessors shall complete the extension of taxes for school district purposes and deliver said assessment-roll to the board of supervisors on or before the fifteenth day of October. Thereupon the board of supervisors of the county shall equalize or cause to be equalized the assessments of real property in each town in accordance with the provisions of article three of the tax law. After making such equalization the said board of supervisors shall adopt the budgets for the county, including the state tax, and for each town therein, including lighting, fire, water, sewer and other districts in said towns, and shall levy the tax for the county, including the state tax, upon the valuations as equalized by it, and shall levy the taxes for the towns, including the tax for lighting, fire, water, sewer and other districts in said towns, and shall fix, determine and confirm the amounts of said taxes to be raised, and shall direct the same to be raised by tax as provided by law, and shall also determine and fix the rate on each one hundred dollars of assessed valuation of property in said towns necessary to raise the amounts of said budgets for town, county and state purposes (the said rates to be based upon the valuations as equalized by it for the purposes of raising the county and state tax), and the said board of supervisors shall also determine and fix the rate necessary to raise the amounts necessary for lighting, fire, water, sewer and other districts in each town.

§ 29. Extension of taxes by supervisors. The supervisor of each town shall, prior to the twenty-fifth day of November in each year, extend or cause to be extended on the assessment-roll of his town then in the possession of the board of assessors, the taxes fixed and determined by the board of supervisors for state, county and town purposes and also for lighting, fire, water and sewer district purposes.

§ 30. Filing assessment-roll with board of supervisors. The supervisor of each town shall complete the said extension of taxes as hereinbefore provided, on or before the twenty-fifth day

of November in each year, and on or before the said twenty-fifth day of November shall file with the board of supervisors of the county the said assessment-roll with the extensions of taxes included therein. Such assessment-roll shall, when the warrant is annexed thereto, become the tax roll of said town and of each school district therein.

§ 31. Tax roll and receiver's warrant. On or before the first day of December in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in said tax roll, the several sums mentioned therein for state, county, town, school district, lighting, fire, water, sewer district or other special district purposes, opposite the respective names or properties and further commanding him to pay over from time to time all monies so collected appearing on said roll as follows:

1. To the treasurer or fiscal officer of the several school districts, such sum as shall have been raised for school district purposes therein.

2. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

3. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

4. To the supervisor of the town, all the monies levied therein, to defray any other town expenses or charges.

5. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction.

All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of December, and the remaining and final one-half of taxes on real estate shall

be due and payable on the first day of June. All taxes shall be and become liens on the real estate affected thereby on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid.

The second half of the tax on real estate which is due as hereinbefore provided on the first day of June following the payment of the first half, may be paid on the first day of December, or at any time thereafter, provided the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to June first, a discount shall be allowed from the date of payment to June first at the rate of three per centum per annum.

§ 33. Penalties. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town, school district and other district taxes after the levy thereof.

(1) Penalties on taxes due December first: if paid on or before December thirty-first, no penalty; if paid after December thirty-first interest shall be added at the rate of eight per centum per annum to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the date of payment or time of sale as provided by law.

(2) Penalties on taxes due June first, if paid on or before June thirtieth, no penalty; if paid after June thirtieth interest shall be added at the rate of eight per centum per annum to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the date of payment or time of sale as provided by law.

ARTICLE 4

COLLECTION OF TAXES AND ASSESSMENTS

§ 41. Receiver of taxes. There shall be elected or appointed in each town in the county of Nassau, a receiver of taxes in place of a collector of taxes, who shall be elected or appointed in the same manner as is now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, and who shall be a resident of such town.

§ 42. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board or the members thereof, shall indorse their approval upon such bond.

§ 43. Office of collector of taxes abolished. The office of collector of taxes in the town of North Hempstead, in the county of Nassau, is hereby abolished. The collector of taxes in office upon the taking effect of this act shall act as receiver of taxes for the town of North Hempstead until the term for which he was elected or appointed expires. The present receivers of taxes in the town of Hempstead and in the town of Oyster Bay shall act as receivers of taxes for said towns respectively, under this act until the terms for which they were elected or appointed expire.

§ 44. Compensation of receiver of taxes of each town. The receiver of taxes of each town, in the county of Nassau, for his compensation in carrying out the provisions of this act and for performing the duties required of him under the tax law, shall receive an annual salary not exceeding thirty-five hundred dollars, to be fixed by the town board; which salary shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge.

§ 45. Duties of town receiver of taxes. It shall be the duty of the town receiver of taxes of each town in the county of Nassau to collect all state, county, town, school district and other taxes and assessments levied or assessed upon any taxable property within such town for state, county, town, school district or other district or part thereof therein, and to perform all other duties required of the town collector of taxes under the tax law. The town receiver of taxes of each town may, with the approval of the town board, appoint, and at pleasure remove, such clerks as may be necessary to assist him in the performance of his duties, and such clerks shall receive such pay or salaries as the town board may prescribe.

§ 46. School funds. After the filing of the undertaking as herein provided of the receiver of taxes, the town shall be

responsible for the payment to each school district and other district therein, of the amount collected by the collector of taxes or the receiver of taxes for such school district and other district.

§ 47. Payments by receiver. Every receiver of taxes shall, within one week after the time prescribed in his warrant for the payment of the monies directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively in the same manner as now required of a collector under section eighty-four of the tax law.

§ 48. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 49. Within seven days after the receipt of the warrant from the board of supervisors the receiver of taxes shall advertise the collection of such tax by causing notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers, as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon.

§ 50. Notice of collection of taxes. Any person or corporation, who is the owner of, or liable to assessment on an interest in real property within any town of such county may file with the receiver of taxes for such town a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. Such receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice at the post-office address therein stated, a duplicate tax bill for all taxes upon such real property included in such warrant. The receiver shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum shall be collected with such taxes. The failure of such receiver of taxes to mail such duplicate bill shall not invalidate such tax nor prevent the accrual of any interest or penalty imposed for the nonpayment of taxes, nor prevent the sale of such property for the nonpayment of taxes as provided by law, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or non-resident. The town board may, however, direct the receiver of taxes to mail to each taxpayer in such town whose address is known to such receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge.

§ 51. Receipt for taxes. Every town receiver of taxes shall deliver a receipt wholly written in ink, or partly printed and filled out in ink or indelible pencil, to each person paying any tax or assessment, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment-roll and the assessed valuation thereof, and for personal property or special franchise tax the amount thereof, the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment-roll on

account of which such tax is paid. For the purpose of giving such a receipt, the receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The town board shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt shall be printed a statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable or exempt within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget and the rate for each district for which taxes are separately raised.

§ 52. Borrowing money on account of unpaid taxes. Nothing herein contained shall prevent the boards of education or trustees of school districts from borrowing money in anticipation of taxes on account of unpaid taxes as now authorized to do by law, and nothing herein contained shall prevent the county treasurer from advancing to the school districts in the respective towns the amount of returned and unpaid taxes as he is now authorized to do by law.

§ 53. Return by receiver of taxes. The town receiver of taxes shall make his return of unpaid taxes to the county treasurer on or before the first day of September following the delivery to him of his warrant in the same manner as now required for return by collector of taxes of unpaid taxes.

§ 54. Sales by county treasurer for unpaid taxes. All taxes returned to the county treasurer of taxes as unpaid and which are not collected or received by the county treasurer shall be collected by the county treasurer by tax sales as now provided by law.

§ 55. Levying of back school taxes in nineteen hundred and sixteen. Nothing herein contained shall prevent the county treasurer from extending on the tax rolls delivered to the town receiver of taxes in the year nineteen hundred and sixteen all unpaid back school taxes as now authorized by law.

§ 56. Collection of assessments. Nothing herein contained shall be construed to prevent any town, school or tax district

from levying assessments for improvements, as now provided by law, but such assessments shall become a lien upon the property as herein provided. Assessments levied for town purposes or assessments of any tax district in said town, excepting an incorporated village, shall become a lien on the first day of December in each year. As such assessments shall be made they shall be certified to the supervisor by the lawful authorities making the assessment and by said supervisor delivered to said receiver together with the warrant authorizing the collection of such assessments and such assessments shall be collected and paid over by him as receiver as specified in said warrant.

ARTICLE 5

CHANGE OF OWNERSHIP OF PROPERTY ASSESSED

§ 60. Names and addresses of owners. The assessors shall make diligent effort to ascertain the true name and address of the owner of each parcel of land assessed and charge the land to such owner on the assessment-roll.

§ 61. Change of record ownership. Land which has been properly charged to one person upon the assessment-roll for any assessment year shall not afterwards, within that assessment year, be transferred on the assesment-roll to another person.

§ 62. Abstract of records to be furnished assessors. The clerk of the county of Nassau shall annually, on or before the first day of May make out a list of all deeds for the partition and conveyance of land other than deeds of trust and mortgages, made to secure the payment of debts, which have been admitted to record in the county clerk's office within the year ending April first, next preceding, which list shall state the date of the deed, when admitted to record, the names of the grantor and grantee and the address of each as shown in the deed, the stated consideration, the quantity of land conveyed, which is located in Nassau county, and a description or a diagram of the same. This list shall, on or before July first, be delivered by the clerk of the county to the assessors of the town in which such property is located. If the land be located in two or more towns, copies of such list shall be delivered as herein provided, to the assessors of each such towns.

§ 63. Cost of abstract a county charge. The county clerk is hereby authorized to appoint a clerk or assistant to copy the records as herein provided, or to make such other provisions for the copying of such records and furnishing the lists or abstracts to the board of assessors as herein provided, as he deems most economical; the costs of which shall be a county charge.

§ 64. Assessors to correct rolls, after receiving lists. The assessors of each town shall follow the lists or abstracts furnished as above provided and make corrections in the assessment-roll when necessary.

ARTICLE 6

MISCELLANEOUS

§ 70. Applications, scope and saving clause. The provisions of this act shall apply to the levying and collection of taxes in the county of Nassau, but the tax law shall apply hereto except where inconsistent with the provisions of this act.

§ 71. Apportionment of taxes. After the levy of any tax upon any lands or premises, any person or persons claiming any divided or undivided part thereof may pay such part of the money so taxed and the charges and interest due thereon as the receiver of taxes may deem to be just and equitable. The assessors of the town in which said premises are situated shall apportion the assessed valuation of such lands or premises when requested by the receiver of taxes so to do and certify the apportionment to him. The determination of the receiver of taxes shall be based on such apportionment so certified. The remainder of the sum of money so taxed shall be a lien on the residue of the lands and premises only. After the receiver of taxes shall have made his return of uncollected taxes to the county treasurer as herein provided, any such tax which has been returned as unpaid may be apportioned in like manner by the county treasurer.

§ 72. Office of school collector abolished. The office of collector of taxes in all school districts in Nassau county is hereby abolished.

§ 73. Repeals. Chapter four hundred and thirty-two of the laws of nineteen hundred and fifteen, entitled "An act providing requirements in the preparation of assessment-rolls in the county

of Nassau, and providing for the collection of taxes in such county," and all acts and parts of acts inconsistent herewith, are hereby repealed; but nothing herein contained shall affect the collection of taxes heretofore levied and for the collection of which a warrant has already been issued.

§ 74. When to take effect. This act shall take effect immediately, except sections forty-one, forty-two, forty-four and seventy-two, which shall take effect November first, nineteen hundred and sixteen.

[Laws 1916, ch. 541.]

Oneida

AN ACT to amend chapter two hundred and two of the laws of eighteen hundred and ninety-seven, entitled "An act authorizing the board of supervisors of the county of Oneida to designate a board of equalization in and for said county, and defining its powers and duties," in relation to changing the method of appointment, compensation and duties of the board.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths beings present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections one to four, inclusive, of chapter two hundred and two of the laws of eighteen hundred and ninety-seven, entitled "An act authorizing the board of supervisors of the county of Oneida to designate a board of equalization in and for said county and defining its powers and duties," are hereby amended to read, respectively, as follows:

§ 1. The board of equalization of Oneida county shall consist of seven members, three of whom shall be residents of the city of Utica, one a resident of the city of Rome, and one a resident of one of the towns now a part of the second assembly district of Oneida county, and one a resident of one of the towns, other than Rome, now a part of the third assembly district of said county, and the seventh member shall not be a resident of Oneida county, but shall be a resident of the judicial district in which Oneida county is situated.

§ 2. The members of said board of equalization shall be appointed by the county judge of Oneida county; such appointment shall be evidenced by a certificate which shall be filed in the clerk's office of Oneida county not later than May first of each year. The term of office shall be three years from the date of appointment except that the members of the first board who reside in Oneida county shall be appointed as follows: Two, including one from Utica, for one year, two, including one from Utica, for two years and two for three years.

§ 3. No person holding the office of supervisor, assessor or any county office or any office arising from or connected with the board of supervisors, shall be eligible to appointment as a member of the board of equalization.

§ 4. No person shall be eligible to such appointment who was not assessed either individually or jointly with his wife, upon the assessment rolls of the city or town in which he resides, made next preceding such appointment, for property to an amount, not less than fifteen hundred dollars.

§ 2. Section five of such chapter as amended by chapter five hundred and thirty-five of the laws of eighteen hundred and ninety-eight and chapter two hundred and fifty-nine of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 5. Between the first day of June and the time of the annual meeting of the board of supervisors in each year, the board of equalization shall examine the assessment rolls of the several towns in the county and said board or a committee thereof may visit each town or ward therein as often as deemed necessary by them for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county; provided, however, that in the year nineteen hundred and fifteen, the said board or a committee thereof shall visit every town and ward in the county between said dates and at least once in each alternate year thereafter. The board may increase or diminish the aggregate valuations of real estate in any town or ward or city by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards and cities below the aggregate valuation thereof as made by the assessors. On or before the tenth day of the annual session of the board of supervisors in November in each year the board of equalization shall file with the clerk of the board of supervisors their report of the equalized valuations of real estate, signed by a majority of the board of equalization and the same shall be the equalized valuation of said county for such year, subject only to review as hereinafter provided.

The board of equalization may employ a clerk or stenographer or both for such length of time as they deem necessary, and shall fix their compensation. The board of equalization shall have the power to confer with and advise the assessors of the various towns and cities as to assessments. It shall be the duty of the supervisor of each town and ward of Oneida county to furnish the copy of the assessment roll of his town or ward required by section thirty-nine of the tax law, to said board of equalization within ten days after the hearing of complaints as provided in section thirty-seven of the tax law. In case of failure on the part of any supervisor to furnish such copy of the assessment roll of his town or ward as above provided, the board of equalization may cause a copy to be made and the person making the same shall receive the fees to which the supervisor would be entitled for such services. The chairman of the board of supervisors shall designate the time and place of the first meeting of the board of equalization and the clerk of the board of supervisors shall give proper notice thereof to the members of the board of equalization.

§ 3. Sections six and seven of such chapter are hereby amended to read, respectively, as follows:

§ 6. The members of such board of equalization shall, previous to entering upon the discharge of the duties hereby conferred, take and subscribe the constitutional oath of office, which shall be filed in the office of the clerk of Oneida county.

§ 7. The members of such board of equalization shall each be paid for their services, a sum to be fixed by the board of supervisors, not exceeding the rate of fifteen dollars nor less than ten dollars per day for the time necessarily and actually occupied in the performance of their duties, and their necessary and reasonable expenses incurred while absent from their home in the discharge of their duties, but no member shall receive pay for more than thirty-five days in the years nineteen hundred and fifteen or nineteen hundred and sixteen or for more than thirty days thereafter. The compensation and expenses of the board of equalization and its employees shall be county charges of Oneida county and shall be audited and paid as other charges.

§ 4. This act shall take effect immediately.

[Laws of 1915, ch. 421.]

Onondaga

AN ACT to amend chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," relative to the time of filing statement of unpaid taxes by the county treasurer of Onondaga county.

Became a law April 16, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one of chapter eight hundred and fifty-eight of the laws of eighteen hundred and sixty-seven, entitled "An act to amend the statutes in reference to the collection of taxes in the county of Onondaga," as amended by chapter two hundred and sixty-three of the laws of eighteen hundred and ninety-nine, and chapter three hundred and thirty-two of the laws of nineteen hundred and four and by chapter two hundred and fifty-three of the laws of nineteen hundred and five, is hereby amended to read as follows:

§ 1. It shall be the duty of the treasurer of the city of Syracuse, to pay to the county treasurer of Onondaga county, on the first Tuesday of each January, February, March and April, respectively, next succeeding the delivery of the annual tax rolls of state and county taxes to him by the board of supervisors of Onondaga county, all moneys collected by him for state and county taxes in accordance with said tax rolls and annexed warrants, and on the first Tuesday of May next succeeding the delivery of said rolls to him, to return to the county treasurer an account of all state and county taxes remaining unpaid in manner and form required by law, and pay over to said county treasurer all moneys then remaining in his hands, received by him for said taxes. Neither the city treasurer nor any collector shall enforce the payment of any such taxes assessed upon real estate in said county by levy upon the sale of personal property, but an account of all such taxes remaining unpaid at the expiration of the period for payment to the city treasurer and collectors shall be returned by them to the county

treasurer as provided by law and the collection thereof shall be enforced by him in the manner hereinafter provided. On or before the first day of January, nineteen hundred and five, and on the first day of July, of each and every year thereafter the county treasurer shall prepare and file with the county clerk a certified statement containing a list of all unpaid taxes returned to him by the collectors of the several towns and the treasurer of the city of Syracuse, which remain unpaid and a statement of which has not previously been filed with said clerk. The county clerk shall cause the same to be entered of record and properly indexed. The county treasurer shall add to each one of such unpaid taxes and collect the sum of twenty-five cents for filing. Upon the payment to the county treasurer of any unpaid tax appearing upon any such statement, together with the accumulated fees, interest, expenses and charges thereon, he shall deliver to the person paying the same a discharge thereof, which may be filed with the county clerk and when so filed shall be entered upon and shall operate to discharge said tax of record. A transcript of the record of every such tax, remaining undischarged of record, shall be noted upon every subsequent abstract of title of the premises affected thereby. The expense of preparing such statement shall be a county charge. The county clerk shall be entitled to charge and receive a fee of twenty-five cents for each parcel of land described in any such statement or discharge, for filing, entering and indexing the same. When such fees shall be paid by the county treasurer, he shall add to and collect the same as a part of the expense charged against the property affected thereby.

§ 2. This act shall take effect immediately.

[Laws 1913, ch. 301.]

Ontario

AN ACT in relation to taxes, tax sales and the redemption of land sold for taxes in Ontario county.

Became a law March 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Every tax on any real property in the county of Ontario, assessed in and for the year nineteen hundred and fourteen not assessed as nonresident lands, still remaining unpaid and uncollected, shall in no way be invalidated by reason of the failure, omission or neglect of any public officer to comply with any of the provisions of section one hundred and thirty or section one hundred and fifty-eight of the tax law, and the acts amendatory thereof and supplemental thereto; and all such taxes are, notwithstanding such failure, neglect or omission, hereby legalized, and the same shall be a charge and lien upon such property for the amount of such taxes with interest thereon as provided by the tax law; and the county treasurer of such county is hereby authorized, empowered and directed to cause a notice to be published once in each week for at least six weeks successively, beginning at any time within one month after this act shall take effect, in the newspapers designated by the board of supervisors of the county of Ontario to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every such parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day on which such redemption may be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. Any of the lands to which such notice may apply may be redeemed on or before the date of the last day of publication of such notice. After the expiration of the time within which such lands may be redeemed as herein provided, the

county treasurer of Ontario county is hereby authorized, empowered and directed to transfer and convey said lands as provided by section one hundred and fifty-four of the tax law, and such conveyances are, notwithstanding any failure, neglect or omission of any public officer to comply with any of the provisions of section one hundred and thirty or section one hundred and fifty-eight of the tax law, hereby legalized, and shall have the same force and effect as provided in section one hundred and fifty-five of the tax law.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 74.]

Orleans

AN ACT repealing chapter one hundred and fifty of the laws of eighteen hundred and eighty, in relation to the sale of property for unpaid taxes in the county of Orleans and validating and legalizing all conveyances made pursuant to such act.

Became a law April 5, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and fifty of the laws of eighteen hundred and eighty, entitled "An act to authorize the treasurer of Orleans county to sell property for unpaid taxes," as amended by chapter twenty of the laws of eighteen hundred and ninety-six, is hereby repealed.

§ 2. All conveyances made pursuant to the provisions of such act, and any amendments thereto, are hereby validated and legalized.

§ 3. The rights of all parties, and other persons who have acquired any rights or interests in lands heretofore conveyed or sold by virtue of the acts hereby repealed, or any of them, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the county treasurer of Orleans county, or contracts of sale of lands heretofore made pursuant to any of the provisions of said acts shall have the same force and virtue, and ownership thereof and title thereto shall be completed in the same manner as if such acts had not been repealed, or declared void, and any title or ownership derived through such procedure and pursuant to such acts shall be valid, legal titles thereto.

§ 4. All conveyances of lands heretofore made by the treasurer of Orleans county, pursuant to the provisions of said acts, and all conveyances hereafter made by the treasurer of Orleans county for the purpose of carrying out the provisions of tax sale certificates issued by said county treasurer, are declared to be valid and legal. And any person, firm, municipality, organization or corporation who or which has or claims any title to or

interest in any property heretofore sold for unpaid taxes in said county of Orleans and for which said county treasurer has issued a certificate of sale thereof, who or which does not redeem or has not redeemed the same within three years from the date of the recording of such tax sale certificate in the office of the clerk of the county of Orleans, shall be precluded and debarred from making or establishing any claim thereto or interest therein; and upon the expiration of the period of three years from the date of the recording of such tax sale certificate, such fact shall be conclusive evidence that the sale pursuant to which each such conveyance was made, and all proceedings prior thereto, from and including the assessment of the lands and all notices required by law or to be given to perfect the title thereto, were regular and lawful, and were regularly and lawfully given, published and served, according to law, and said title shall vest in said purchaser, or purchasers, or his or their assigns, absolutely.

§ 5. This act shall not affect any proceedings now pending in any court regarding said act, or any of its provisions.

§ 6. This act shall take effect immediately.

[Laws 1915, ch. 215.]

Oswego

AN ACT to repeal chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight, entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and to repeal the several acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to the county of Oswego.

Became a law April 16, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter three hundred and twenty-two of the laws of eighteen hundred and eighty-two, entitled "An act in relation to the collection of taxes in the county of Oswego, and to legalize all sales for taxes in the county of Oswego, sold under and by virtue of chapter sixty-five of the laws of eighteen hundred and seventy-eight, entitled 'An act to amend the statutes in reference to the collection of taxes in the counties of Livingston, Montgomery and Oswego,' and all acts amendatory thereof, or supplementary thereto, and to repeal said chapter sixty-five of the laws of eighteen hundred and seventy-eight, and the acts amendatory thereof, and supplementary thereto, so far as the provisions thereof relate to or affect the county of Oswego," and the several acts amendatory thereof or supplementary thereto, so far as the provisions thereof relate to the county of Oswego, are hereby repealed.

§ 2. The rights of all purchasers and other persons who have acquired any rights or interests in lands heretofore sold by virtue of the acts hereby repealed, shall not be affected by such repeal; and all certificates heretofore issued and conveyances heretofore made by the treasurer of the county of Oswego on account of sales of lands heretofore made pursuant to said acts, shall have the same effect as if the said acts had not been repealed.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1914, ch. 387.]

Rensselaer

AN ACT for the relief of the county of Rensselaer, in relation to excessive taxes levied in such county in the year nineteen hundred and fifteen.

Became a law April 20, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. It shall be the duty of the county treasurer of Rensselaer county forthwith upon the taking effect of this act to require the collectors of the tax districts in such county to return the tax rolls of nineteen hundred and fifteen to him in all cases where of such county, within ten days after this act takes effect, at a regular meeting of the board, or at a special meeting convened such rolls shall not have been returned. The board of supervisors at the call of the clerk on the written request of either a majority of the board or of the chairman, shall examine the tax rolls of the several tax districts in the county for such year, and if the board, or a committee appointed for such purpose, find that state or county taxes, or any taxes included in a statement transmitted by the state comptroller, have been levied in excess of the amounts authorized by law, the board shall direct the county treasurer to correct the tax rolls accordingly and enter thereon the correct amounts opposite the taxable persons and property assessed on such rolls in such form and manner as the board shall prescribe. Such tax rolls, when so corrected, shall have the same force and effect as though the correct amount of each tax had been entered in the first instance, and as so corrected, such taxes shall be deemed to have been duly levied and, together with such corrected rolls, are hereby legalized and confirmed.

§ 2. On and after June first and before November first, nineteen hundred and sixteen, any person or corporation who shall have paid an excess of tax, as appears from any such corrected roll, may apply to the county treasurer for a refund of the excess so paid, together with the amount of collector's fees, interest and penalties paid on account of such excess, and upon production of

the tax receipt or other proof satisfactory to the county treasurer, such county treasurer shall refund such amounts accordingly.

§ 3. A person or corporation who has paid any such excess of tax and who shall not apply for a refund within the time above provided, shall be entitled to a credit on account of state and county taxes to be levied on the tax rolls of nineteen hundred and sixteen, of the amount of such excess of tax, together with the amount of collector's fees, interest and penalties paid on account thereof, and interest thereon at the rate of three per centum per annum for the period of six months.

§ 4. If a tax appearing on any such roll shall not have been paid at the time this act takes effect, such tax, as corrected pursuant to this act, may be paid to the county treasurer after the correction of such roll, on or before July first, nineteen hundred and sixteen, plus an amount equal to collector's fees, if any, which would have been lawfully chargeable had such tax been paid to the collector within thirty days from date of the collector's notice of the receipt of the roll. If any such corrected tax be not so paid, the same shall be deemed a tax returned by the collector to the county treasurer as unpaid pursuant to the provisions of the tax law.

§ 5. As soon as the tax rolls of nineteen hundred and fifteen shall have been corrected as herein provided, the county treasurer shall cause to be published once in each week for four successive weeks in at least two newspapers published in the county, to be designated by the board of supervisors, a notice that such rolls have been corrected in accordance with this act, and briefly setting forth the options herein provided for refund or credit on account of excess payments. Such notice shall also state that the amount of unpaid taxes levied on such rolls as corrected may be paid to the county treasurer on or before July first, nineteen hundred and sixteen, with the addition of the fees prescribed by this act.

§ 6. The county treasurer of the county of Rensselaer may temporarily employ needed assistants to enable him to comply with the provisions of this act, who shall receive a compensation to be fixed by the board of supervisors. By reason of the emergency which occasions the passage of this act and the impracticability of delay in carrying out its provisions, such assistants shall be exempt from civil service examination.

§ 7. Refunds of taxes under this act shall be paid from moneys in the county treasury derived from any such excess levy, or if insufficient for such purpose, from other available county funds. Any refund duly demanded and not paid shall be a county charge. When the amount of any excess tax and interest is credited under the provisions of this act upon a tax imposed by the tax rolls of the year nineteen hundred and sixteen, funds in the county treasury equivalent thereto shall be available for the same objects and purposes as taxes so imposed and as though such tax were collected in full.

§ 8. Compensation of assistants and other expenses incurred under the provisions of this act shall be borne by the county.

§ 9. Failure to give the notice provided for in this act or any defect in such notice shall not affect or impair any right granted hereunder.

§ 10. This act shall take effect immediately.

[Laws 1916, ch. 259.]

Rockland

AN ACT providing for the assessment and taxation of lands owned by the state in the county of Rockland.

Became a law May 17, 1911, with the approval of the Governor. Passed by a two-third vote.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All lands in the county of Rockland heretofore or hereafter acquired for public use by the state of New York, as provided by law, shall be assessed and taxed in the towns where situated for state, county, town, village, school and highway purposes in the same manner as other real property owned by persons and individuals in such towns and villages. The assessed valuation of the lands so acquired shall not be reduced below the assessed valuation of such lands at the time they were acquired, until the bonds and other indebtedness of such towns and villages and the county of Rockland, outstanding at the time this act takes effect, shall be fully paid, nor shall the assessed valuation of such lands include the improvements, if any, erected thereon by the state. All lands which have heretofore been purchased by the state in the county of Rockland, subsequent to the assessment thereof in any year by the board of assessors of the town wherein such lands are situated, although prior to the levying of the taxes for that year upon such assessment are hereby made subject to the lien of the taxes so levied, and all such taxes shall be paid by the state to the treasurer of the county of Rockland; and the provisions of section four hundred and forty of the education law, so far as the provisions of this act are not in conflict therewith, shall govern the assessment, levy and collection of school taxes on such state lands in said county.

§ 2. This act shall take effect immediately.

[Laws, 1911, ch. 149.]

Seneca

AN ACT for the relief of the county of Seneca, in relation to excessive taxes levied in such county in the year nineteen hundred and fifteen.

Became a law April 27, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. It shall be the duty of the county treasurer of Seneca county forthwith upon the taking effect of this act to require the collectors of the tax districts in such county to return the tax rolls of nineteen hundred and fifteen to him in all cases where such rolls shall not have been returned. The board of supervisors of such county, within ten days after this act takes effect, at a regular meeting of the board, or at a special meeting convened at the call of the clerk on the written request of either a majority of the board or of the chairman, shall examine the tax rolls of the several tax districts in the county for such year, and if the board, or a committee appointed for such purpose, find that state or county taxes, or any taxes included in a statement transmitted by the state comptroller, have been levied in excess of the amounts authorized by law, the board shall direct the county treasurer to correct the tax rolls accordingly and enter thereon the correct amounts opposite the taxable persons and property assessed on such rolls, in such form and manner as the board shall prescribe. Such tax rolls, when so corrected, shall have the same force and effect as though the correct amount of each tax had been entered in the first instance, and as so corrected, such taxes shall be deemed to have been duly levied, and, together with such corrected rolls, are hereby legalized and confirmed.

§ 2. On and after June first and before November first, nineteen hundred and sixteen, any person or corporation who shall have paid an excess of tax, as appears from any such corrected roll, may apply to the county treasurer for a refund of the excess so paid, together with the amount of collector's fees, interest and penalties paid on account of such excess, and upon production

of the tax receipt or other proof satisfactory to the county treasurer, such county treasurer shall refund such amounts accordingly.

§ 3. A person or corporation who has paid any such excess of tax and who shall not apply for a refund within the time above provided, shall be entitled to a credit on account of state and county taxes to be levied on the tax rolls of nineteen hundred and sixteen, of the amount of such excess of tax, together with the amount of collector's fees, interest and penalties paid on account thereof, and interest thereon at the rate of three per centum per annum for the period of six months.

§ 4. If a tax appearing on any such roll shall not have been paid at the time this act takes effect, such tax, as corrected pursuant to this act, may be paid to the county treasurer after the correction of such roll, on or before July first, nineteen hundred and sixteen, plus an amount equal to collector's fees, if any, which would have been lawfully chargeable had such tax been paid to the collector within thirty days from date of the collector's notice of the receipt of the roll. If any such corrected tax be not so paid, the same shall be deemed a tax returned by the collector to the county treasurer as unpaid pursuant to the provisions of the tax law.

§ 5. As soon as the tax rolls of nineteen hundred and fifteen shall have been corrected as herein provided, the county treasurer shall cause to be published once in each week for four successive weeks in at least two newspapers published in the county, to be designated by the board of supervisors, a notice that such rolls have been corrected in accordance with this act, and briefly setting forth the options herein provided for refund or credit on account of excess payments. Such notice shall also state that the amount of unpaid taxes levied on such rolls as corrected may be paid to the county treasurer on or before July first, nineteen hundred and sixteen, with the addition of the fees prescribed by this act.

§ 6. The county treasurer of the county of Seneca may temporarily employ needed assistants to enable him to comply with the provisions of this act, who shall receive a compensation to be fixed by the board of supervisors. By reason of the emergency which occasions the passage of this act and the impracticability of delay in carrying out its provisions, such assistants shall be exempt from civil service examination.

§ 7. Refunds of taxes under this act shall be paid from moneys in the county treasury derived from any such excess levy, or if insufficient for such purpose, from other available county funds. Any refund duly demanded and not paid shall be a county charge. When the amount of any excess tax and interest is credited under the provisions of this act upon a tax imposed by the tax rolls of the year nineteen hundred and sixteen, funds in the county treasury equivalent thereto shall be available for the same objects and purposes as taxes so imposed and as though such tax were corrected in full.

§ 8. Compensation of assistants and other expenses incurred under the provisions of this act shall be borne by the county.

§ 9. Failure to give the notice provided for in this act or any defect in such notice shall not affect or impair any right granted hereunder.

§ 10. This act shall take effect immediately.

[Laws 1916, ch. 351.]

Suffolk

AN ACT to provide for the collection of arrears of taxes in Suffolk county.

Became a law March 19, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. From and after the first day of October, nineteen hundred and fifteen, all taxes on real estate heretofore levied in the county of Suffolk shall be valid liens on the property on which the same were levied, notwithstanding any error in the assessment or levy thereof; and no action or proceeding for the cancellation of any such tax shall be brought or commenced after the first day of October, nineteen hundred and fifteen, but actions or proceedings then pending in any court or before the board of supervisors of such county shall not be affected by the provisions of this act.

§ 2. The board of supervisors of such county is hereby vested with the power to exclude any real property in such county from a sale for taxes, when in the judgment of a majority of such board the expense of selling such property for taxes would exceed the amount of the tax or taxes thereon for which the same might be sold.

§ 3. Within three months after the first day of October, nineteen hundred and fifteen, the county treasurer of such county shall sell all the real property in such county then in arrears for taxes and not excluded from sale as provided in section two of this act. The provisions of article seven of the tax law, where not inconsistent with the provisions of this act, shall apply to such sale.

§ 4. This act shall take effect immediately.

[Laws 1915, ch. 84.]

AN ACT to amend the town law, in relation to employment of clerks by the assessors of the towns in the county of Suffolk.

Became a law March 6, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and twenty-five of chapter sixty-three of the laws of nineteen hundred and nine, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as added by chapter one hundred and sixty-three of the laws of nineteen hundred and thirteen and amended by chapter one hundred and seven of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town, except that in the county of Westchester such clerks may be employed in towns where the population, as appears by the last federal census, is ten thousand or more or where the assessed valuation of real estate is over six million dollars. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board of such town. The assessors in each town in Suffolk county may also, in their discretion, employ clerks at a salary to be fixed by the town board of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal monthly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 21.]

Tompkins

AN ACT in relation to tax sales heretofore made by the treasurer of the county of Tompkins.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The treasurer of the county of Tompkins is hereby authorized to publish once in each week for six successive weeks, in the newspapers designated by the board of supervisors of such county to publish the session laws, the notice required by section one hundred and thirty of the tax law, of lands in such county heretofore sold by him for taxes and unredeemed, notwithstanding the fact that such notice was not published within the time required by such section, and upon the expiration of three months after the first publication of such notice, such publication shall have the same force and effect as if it had been duly published as required by section one hundred and thirty of the tax law.

§ 2. Upon the expiration of three months from the first publication of the notice provided for in section one of this act, the treasurer of such county is hereby authorized to execute and deliver to the purchasers of land sold by him for unpaid taxes in the year nineteen hundred and fifteen, and who have not received conveyance of the same, or to their assigns, deeds of conveyance of the parcels of land respectively purchased by them, provided such lands are not redeemed in pursuance of such notice prior to the expiration of the said three months, and such deeds of conveyance when executed and delivered shall be valid and of the same force and effect as though final notice of the expiration of the time to redeem had been duly published and such deeds duly executed as required by law.

§ 3. Nothing in this act shall affect any action or special proceeding now pending in any court, relative to, or arising out of, failure to publish such final notice.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 307.]

Westchester

AN ACT to provide for the taxation of certain real property in the county of Westchester.

Became a law April 28, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All real property purchased or acquired by the county of Westchester after October first, nineteen hundred and fourteen, and situated within the limits of said county, if purchased or acquired for county purposes, shall be subject to taxation notwithstanding the exemption provided in subdivision three of section four of the tax law.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 404.]

AN ACT to declare and prescribe the effect of general statutes relating to taxation upon various local acts governing taxation in the county of Westchester and to legalize certain acts and proceedings heretofore taken in such county relating to taxation.

Became a law May 23, 1913, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. From and after the taking effect of this act, chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled "An act in relation to taxation, constituting chapter twenty-four of the general laws," and the acts amendatory thereof and supplemental thereto, and chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," and the acts amendatory thereof and supplemental thereto, shall not have or be given the effect of having in any manner affected, impaired or superseded any of the provisions of chapter six hundred and ten of the laws of eighteen hundred and seventy-four, entitled "An act to authorize the sale of lands for nonpayment

of taxes and for the collection of unpaid taxes in the several towns of the county of Westchester," or any of the acts amendatory thereof or supplemental thereto, but such act last mentioned and the acts amendatory thereof and supplemental thereto are hereby continued in force, in words and terms, other than the sections and provisions, if any, heretofore expressly and specifically repealed, notwithstanding any imputed repeal thereof, if any, attributed to the general acts first above mentioned; and all sales, certificates of sale and conveyances of land or of leases of land in the county of Westchester or in any of the towns thereof and all acts and proceedings by any officer or agent of such county or any such town proceeding or relating thereto, for nonpayment of taxes in such county or towns, under such chapter six hundred and ten of the laws of eighteen hundred and seventy-four, or the acts amendatory thereof or supplemental thereto, and the acts and proceedings of persons interested in any such tax or lands in compliance with such statute, including notices thereunder to perfect title, and the acts and proceedings of any such officer, agent or person heretofore taken under such local statutes leading up to sales, certificates or conveyances of lands or leases of land not yet consummated, are hereby in all things legalized, ratified and confirmed and given the force and effect provided for in such local statutes as fully as if such statutes had been controlling within such county and towns in relation to the subject matter thereof and as if a compliance with such local statutes had effected the results therein provided without proceeding under the general acts first above mentioned.

§ 2. Proceedings now pending under such local statutes shall be continued to completion thereunder.

§ 3. This act shall not affect any action or proceeding now pending in any court.

§ 4. This act shall take effect immediately.

[Laws 1913, ch. 656.]

AN ACT to provide for the assessment of property and the collection of taxes and assessments in the several towns of Westchester county, and in the special tax and school districts in such towns, also providing for the sale and transfer of tax liens for such unpaid taxes and assessments, and for the foreclosure of such transfers of tax liens.

Became a law March 31, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Filing map. The town board of each town shall prepare and file an assessment map, as hereinafter required, to be approved by the state tax commission. One complete copy of such map, corrected as may be necessary from time to time, shall always remain on file in the office of the town clerk of each town, and another copy thereof, corrected as aforesaid, shall be continuously kept by the board of assessors.

§ 2. Districts and parcels to be designated. The assessment map shall show every separate parcel of land in each town, incorporated village, school district, tax and assessment district, now created, or hereafter to be created therein, on a scale of not less than six inches to the mile, as to farm lands and with the separate sheets whenever necessary on a scale of not less than fifty feet to the inch, as to villages, incorporated and unincorporated, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake, pond, river, water course, marsh and other physical characteristics so far as is practicable. Approval of such map or maps heretofore or hereafter given by the state tax commission or any previous state tax board shall be conclusive evidence of compliance with this section.

§ 3. Special requirements of map. The map to be so prepared shall show the boundaries of each village, school district and tax district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist it in

preparing such assessment map and corrections thereof, with authority to make and prepare as many copies thereof as they may need, in one or more sheets, and the size of not less than twelve inches by eighteen inches.

§ 5. Payment for maps. The town board of each town is hereby authorized and directed to raise, by taxation, or in the form of a bond issue, the amount of money required for the making and preparing of such assessment maps, which bond issue shall not extend beyond a period of ten years, and the town board of each town is hereby authorized to issue bonds of such town for the aggregate amount of the estimated cost of the preparation of such maps, and the sum of money, when raised by taxation for such purpose, or when available from the sale of said bonds, shall be expended for the purpose of making and preparing such maps, and paid out by the supervisor of such towns upon the voucher or draft usually used and employed in such towns for the payment of funds after the expenses shall have been properly approved by such board.

§ 6. Description of parcels. The board of assessors of each township shall assist the engineer employed by the town board to prepare such assessment map as to the manner of designating the various parcels set forth on said map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary line of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number, showing thereon, as nearly as they can learn or ascertain, the area of each farm or lot, with the name, wherever practicable, as nearly as they can learn or ascertain it, of the owner or reputed owner thereof, and also, as nearly as can be ascertained, the distance in feet of the frontage of each separately assessed lot, parcel or farm of land on the highway. In case any municipality or tax district situated in whole or in part within the township has adopted an assessment map, such map may, with the approval of the state tax commission, be adopted so far as it describes the taxable parcels in such municipality or tax district as the official map of said township to that extent. The map or maps prepared for each township shall be certified by the town board thereof as correct, which map shall be

corrected and rectified by said town board from time to time, and the several town boards are hereby authorized to incur the necessary expense therefor as a town charge.

§ 7. Board of assessors, compensation and expenses. Except as hereinafter provided, there shall be but one board of assessors in each town of Westchester county, who shall be elected or appointed in the manner prescribed by law, from time to time, for the election or appointment of town assessors, which board of assessors shall make and prepare all assessment rolls for the purpose of taxation within their respective towns, whether for state, county, town, special tax district or school district purpose or purposes, and who shall hold office as prescribed by law from time to time, in reference to town boards of assessors. Before entering upon their duties such board of assessors shall organize by electing one of their number president and may with the approval of the town board appoint a secretary. The compensation of such assessors shall be fixed by the town board of each town within the county, and the town board shall fix the compensation of such secretary, which may be fixed at the same time when the salaries of such assessors are fixed, which compensation and salaries shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge. The town board may also allow as a town charge the reasonable and necessary expenses of the assessors incurred in the performance of their duties and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors shall be residents of the town, but not necessarily residents of any other tax district for which they may be required to make an assessment.

§ 8. Town assessment roll official. The assessment roll prepared by the board of assessors of each town shall be the official assessment roll for the town and each special tax district and school district or portion thereof, lying within the township for which such assessment roll was prepared, so far as it relates to property lying within the limits of such town. The assessment roll shall be prepared in triplicate, and after revision and correction, one copy shall be delivered to the town clerk, and the other

copies to the supervisor of the town. The town board may publish or cause to be published the assessment roll in whole or in part.

§ 9. Assessment in separate tax districts to be shown. The board of assessors, in addition to the requirements contained in the general tax law, shall make the assessment roll in such form that each separate village, school district and special tax district is shown thereon either by proper subdivision of the assessment roll or by separate columns therefor, or by both of such methods, and whenever necessary, make an apportionment of the assessment of the property between or among the tax districts in which such property is located.

§ 10. Completion of assessment roll. The assessors shall complete the assessment roll on or before the first day of June of each year, and make out a copy thereof to be left in the office of the town clerk and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment roll and that a copy thereof has been left at the office of the town clerk where it may be seen and examined by any person until the third Tuesday of June in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also, between the first and fifth day of June in each year mail a notice to each corporation and person nonresident of their town who has filed with the town clerk on or before the fifteenth day of May in each year a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. During the time specified in said notice posted as aforesaid, the town clerk shall submit said roll to the inspection of every person applying for that purpose.

The provisions of sections thirty-seven, thirty-eight and thirty-nine of the general tax law shall apply to the duties of the assessors under this act.

§ 11. Duration of assessment roll. On the fifteenth day of September in each year, a new assessment roll shall be filed, and thereafter such assessment roll shall be used for all purposes

of taxation within the town, special tax districts and school districts or portions thereof, therein, until a new assessment roll shall be filed in the following year, and all taxes shall be levied and extended and carried out in the assessment rolls filed with the supervisor. The supervisor shall cause a copy of the assessment roll to be filed with the clerk of the board of supervisors not later than the fifteenth day of November in each year, and which copy of the assessment roll shall remain on file with said clerk.

§ 12. Form of assessment roll. The assessment roll to be prepared by the board of assessors shall comply in all respects with the general tax law with relation to the preparation of assessment rolls, but there shall be the additional requirement that in each town the assessment in each separate tax district shall be set forth in a separate column or subdivision of the assessment roll, and the property shall be designated in the same manner that the assessed property is designated on the tax maps as prescribed in article one hereof. The assessment roll shall provide columns for the entry of the payment of taxes as paid. The form of the assessment roll shall also be approved by the state tax commission.

§ 13. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by the board in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall enter upon the assessment rolls of their town the valuation of the special franchises as fixed and determined by the state tax commission and shall proceed to apportion the valuation of the special franchises among the several tax districts within the town according to the provisions of the statute in relation thereto, and shall enter such apportioned valuations upon the assessments rolls of the several tax districts.

§ 14. Certification of taxes. After the lawful authorities in each tax district shall have fixed the amount of taxes to be raised for such district, the proper authorities of such district shall certify to the supervisor of such town the amount of such tax, and it shall be the duty of the supervisor of such town to

extend or cause to be extended the amount of tax against each particular person and property in each tax district, extending the state, county, town and special district tax and assessments unless previously extended, in one of the two copies of the assessment rolls delivered to him by the board of assessors, and the school tax in the other or either copy of such assessment roll as the supervisor shall find most convenient.

§ 15. Tax budget and tax lien. No tax shall be certified to the supervisor of any town except upon the adoption of a tax budget, including in specific items, the amount which is to be raised for each particular purpose. The lien of the tax for state, county, town and town district tax purposes and assessments shall attach to the property taxed on April first in each year; and the lien of the tax and assessments for school district purposes shall attach to the property taxed on September first in each year, which tax or taxes shall be designated by the year in which they become a lien.

§ 16. Determination of tax. The amount of the annual state, county, town and district tax shall be fixed, determined and confirmed as the law provides, by the board of supervisors, and the amount of tax levied upon each town district shall be duly certified by the board of supervisors to the supervisor of each town before March fifteenth in each year. The amount of the annual tax and special assessments of each school district shall be fixed and determined, as the law provides, by the trustees or board of education of each school district, and shall be certified to the supervisor of the town before July first in each year. In case of a school district lying in more than one township, the supervisors of the towns in which such school district lies shall apportion the school tax to the parts lying in their respective townships according to the assessed valuation thereof.

§ 17. Extension of tax and tax warrant. Upon receiving such certification, the supervisor of each town shall immediately extend the tax for such certified tax district and shall execute and deliver to the receiver of taxes his warrant for the collection of such tax, as provided in section twenty-six of this act.

§ 18. Penalties. The following scale of penalties is hereby prescribed for the neglect to pay the state, county, town and town

district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, two per centum; if paid during the months of June or July, five per centum; if paid during the months of August and September, seven per centum; if paid during the months of October, November or December, ten per centum; if paid thereafter twelve per centum, up to the time of sale, as hereinafter provided. The following scale of penalties is hereby prescribed for neglect to pay the school taxes after the levy thereof; if paid during the month of September, no penalty; if paid during the month of October, two per centum; if paid during the month of November, five per centum; if paid during the months of December and January, seven per centum; if paid during the months of February and March, ten per centum; if paid thereafter, twelve per centum, up to the time of sale, as hereinafter provided.

§ 19. Compensation of supervisor. The supervisor of each town, for his compensation in carrying out the provisions of this act, shall receive in addition to any compensation allowed by the provisions of the county and town law, in annual salary to be fixed by the town board with the supervisor not sitting as a member, which, together with his necessary expenses and disbursements, shall be a town charge, but no fees as provided in the town law shall be allowed upon any moneys paid out by said supervisors to the county treasurer, or the school treasurer of any school district in such town as provided in this act.

§ 20. Receiver of taxes. There shall be elected in each town, a receiver of taxes, who shall be elected or appointed in the same manner as it now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, whose duties it shall be to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within said town for the state, county, town, school or town tax district or part thereof therein. Such receiver of taxes shall be a resident of the town but not necessarily a resident of any other tax district for which he may be required to collect taxes or assessments. Subject to the approval of the town board any of the duties of the receiver of taxes may, under his direction, be performed by any employee in his office.

§ 21. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board, or the members thereof, shall indorse their approval upon such bond, and the same shall be filed in the office of the clerk of said county and become a lien in the same manner and extent as is now provided in reference to the lien of a collector's undertaking or bond. The bond of any receiver of taxes, after the expiration of his term of office, shall be cancelled by the town board when satisfied that he has fully accounted for and duly paid over all moneys received by him; and the said bond shall be cancelled in the office of the county clerk upon the filing in the office of the county clerk of a certified copy of the resolution of the town board cancelling such bond.

§ 22. Compensation of receiver of taxes. The town board of each town shall fix the salary of such receiver of taxes before he shall have begun the performance of his duties, which salary shall be payable monthly by the supervisor upon a voucher duly verified by said receiver, and which salary shall be in full compensation and in lieu of all fees of any kind. The receiver of taxes shall keep the records of unpaid taxes in the manner prescribed by the town board.

§ 23. Receipts and payments by receiver. Such receiver of taxes shall upon entering upon the duties of his office deposit to the credit of such town all taxes, assessments and penalties collected and received by him in a bank or banks to be designated by the supervisor. Such deposits to be made daily or as directed by resolution of the town board. Such deposits to be withdrawn only by the supervisor. Such receiver shall file with the supervisor duplicate deposit slips or receipts showing the amount of each of such deposits. He shall on the first secular day of each month file a report with the supervisor, to be presented to the town board at its next meeting, showing the amount of state, county, town, and each school district tax and special district tax collected and received by him. He shall on the first

secular day of each month file with the treasurer of each school district within said town, a report showing the amount of taxes and assessments belonging to such school district collected by him during the preceding month. He shall on the fifteenth day of September of each year file with the county treasurer of Westchester county a report showing the amount of state and county taxes and assessments uncollected by him since the first day of April, last preceding. The town board on the application of any member thereof may authorize an examination and audit of the books of the receiver of taxes, and the expense thereof shall be a town charge to be paid as are other town expenses.

§ 24. Payments by supervisor. The supervisor shall on or before the fifth secular day of each month pay to the treasurer of Westchester county, the state and county tax or assessments so collected and deposited by said receiver and to the treasurer of each school district in said town the amount of school tax of said district so collected and deposited by said receiver. Any state, county, town, special district or school taxes collected after the certificates of indebtedness have been authorized as provided for in section thirty-one of this act shall belong to the town and shall be paid over to the supervisor by the receiver of taxes and applied as provided by section thirty-one of this act.

§ 25. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes, with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 26. Tax warrants and notice of collection of tax. The town supervisor shall deliver to the receiver of taxes separate warrants for the collection of taxes, as follows: A warrant for the collection of state, county, town and town district taxes and

assessments; and one or more warrants for the collection of school taxes and assessments. Such warrants must be delivered by the supervisor to the receiver of taxes at least ten days before the time fixed for the collection of the taxes or assessments. In case the execution of any warrant shall not be completed during the term of office of a receiver of taxes, such warrant shall be continued to his successor in office. The collection of state, county and town taxes and town district assessments shall begin on the first day of April in each year. The collection of school taxes and assessments shall begin on the first day of September in each year. Within seven days after the receipt of any warrant from the supervisor the receiver of taxes shall advertise the collection of such tax by causing a notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each tax district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and several villages and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon. It shall be the duty of the receiver of taxes to receive all payments of all taxes, whether made before or after the sale of property for the non-payment of taxes, and to receive and receipt for all payments for the redemption of property previously sold for taxes and to deposit any receipts as provided in section twenty-three of this act. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or a non-resident. The town board may, however, direct the receiver to mail to each taxpayer in said town whose address is known to said receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge. Any person or corporation whether a resident or non-resident of the tax district, who is the owner of

or liable to assessment for an interest in real property in the town may file with the receiver of taxes of the town in which such real property is situated, a notice stating his name, residence and post office address, or in the case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice, at the post office address stated therein, a duplicate tax bill for all taxes upon such real property included in such warrant. But the failure of the receiver of taxes to mail such duplicate tax bill shall not invalidate such tax nor prevent the accruing of any interest or penalty imposed for the non-payment of such taxes, as hereinafter provided, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof.

§ 27. Receipt of taxes. Every receiver of taxes shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying any tax or assessment, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment roll and the assessed valuation thereof, and for personal property or special franchise tax, the amount thereof; the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment roll on account of which such tax is paid. For the purpose of giving such a receipt, each receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The board of supervisors shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt, there shall be a printed statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchise, the total assessed valuation of all

property taxable within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget and the rate for each tax district.

§ 28. Reports by tax receivers. Such receiver of taxes shall at any time upon ten days' written notice by the town board, or the board of education or trustees or trustee in any school district in the town file a report with such town board, board of education, trustees or trustee, which report, upon demand of the town board shall show every item of state, county, town, school and town district tax and assessment uncollected by him during the current fiscal year and which upon demand of the board of education, trustees or trustee of any school district shall show the total amount of taxes and assessments of such school district uncollected by him during the current fiscal year. Such reports shall be verified by such tax receiver before an officer authorized to take and receive oaths or affirmations.

§ 29. Collection of taxes and assessments in arrears. All taxes and assessments which have been or shall have been imposed in any town or in any tax district located within the boundaries of any town shall be collected by the receiver of taxes and the power heretofore vested in the supervisor and town clerk by the provisions of chapter six hundred and ten of laws of eighteen hundred and seventy-four and the acts amendatory thereto, empowering them to assign or cancel the leases of any property within said town which has been heretofore leased to said town for nonpayment of taxes, shall be vested in said receiver of taxes and the proper officers of each tax district shall certify to the receiver of taxes, all taxes and assessments and sales and leases for the same which have been or shall have been imposed before that date, and it shall be the duty of the receiver of taxes to collect all such taxes and assessments and to deposit the same as provided in section twenty-three of this act. In case of all taxes and assessments which shall have accrued and been imposed in any tax district, the receiver of taxes is hereby authorized, directed and empowered to collect such taxes, with interest and penalties, pursuant to the provisions of the law under which said taxes and assessments accrued or were imposed, and in the manner provided by law to collect such taxes or assessments at the time of their imposition.

§ 30. Report of unpaid taxes and assessments. Each of the several receivers of taxes of the towns of the county of Westchester shall, on the first day of April in each year, make and deliver to the supervisor of the town in which such tax and assessment is directed to be levied, an account of all taxes and assessments mentioned in any tax rolls of the previous year remaining unpaid at the time of such report. Such receiver of taxes, at the time of making such report, shall add in a separate column to be provided for the purpose, the penalties hereinbefore prescribed for deferred payment of taxes and assessments, which percentage shall be for the use and benefit of the town and shall be added to the amount of such unpaid taxes and assessments and collected therewith.

§ 31. Borrowing money on account of unpaid taxes. Whenever after the fifteenth day of September, in each year, the supervisor shall receive from the receiver of taxes, an account of unpaid state, county, town, town district, or special assessments, and after the first day of February in each year an account of unpaid school taxes, he shall, under the direction and authority of the town board or a majority of them, borrow upon the credit of the town a sum not exceeding the amount of the unpaid taxes so reported. For the sum so borrowed, he shall issue in the name and under the seal of the town, the bonds or certificates of indebtedness thereof, signed by such supervisor and countersigned by the town clerk, the same to bear interest at not more than the rate of six per centum per annum, to be of such denomination as the town board may determine, to be payable at such time as shall be determined by said board, not longer than fifteen months from the date thereof and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds and of the amount and time of payment thereof shall be kept by the town clerk. From the proceeds of such bonds or certificates of indebtedness, the supervisor shall pay to the county treasurer the amount of unpaid state and county taxes included in such report; and shall pay to the treasurer of each school district the amount of unpaid school taxes of such district included in such report; and shall retain the amount of unpaid

town or town district taxes included in such report; and such taxes with the penalty, interest, percentage and expenses shall be collected as hereinafter provided. If the supervisor of any town shall neglect to pay over to the county treasurer within thirty days after the fifteenth day of September, the amount of such unpaid state and county taxes included in the report of the receiver of taxes, it shall be the duty of the county treasurer, and he is hereby authorized to borrow on the credit of the county the amount of the deficiency, and to issue therefor the bonds or obligations of the county, payable with interest, and the amount of such deficiency, with lawful interest thereon from the time when the same should have been paid to the first day of May next thereafter, shall be levied upon the taxable property of such town by the board of supervisors at their next ensuing annual tax levy. The receiver of taxes shall keep a separate account of all moneys received on account of unpaid taxes and assessments reported as such by him to the supervisor as provided by this section, and shall deposit such money as provided by section twenty-three of this act and report the same to the supervisor as money collected on account of unpaid taxes for which certificates of indebtedness have been issued. The supervisor shall deposit the amount so reported in a special account to be known as the tax certificate account, and shall be used only for the purpose of paying the bonds or certificates of indebtedness issued as hereinbefore provided.

§ 32. Borrowing money on account of tax liens purchased on behalf of the town. The town board of each town shall meet each year at such time and place in such town as the supervisor shall determine, which meeting shall be held not more than four weeks after the sale of tax liens as in this act provided, and authorize the issuance of bonds or certificates of indebtedness for such amount as shall be necessary to cover the amount represented by the transfer of tax liens bid in or purchased at the last tax sale by the supervisor on behalf of the town plus the amount of prior outstanding certificates issued under this section, less the amount that has been collected by reason of

the (a) redemption of transfers of tax liens; (b) collection of taxes and assessments levied prior to January first, nineteen hundred and fifteen, and paid to the receiver of taxes subsequent to the time of the first tax lien sale hereunder. The receiver of taxes from and after the date of the first tax lien sale hereunder shall keep a separate account of all moneys received from the redemption of transfers of tax liens and from the collection of unpaid taxes and assessments levied prior to January first, nineteen hundred and fifteen, and shall deposit such money as provided by section twenty-three of this act and report the same to the supervisor as money collected pursuant to this section. The supervisor shall deposit the amount so reported in a special account to be known as the tax lien account, and shall be used only for the reduction of the amount borrowed or to be borrowed on bonds or certificates of indebtedness as in this section provided. If at any time the amount of such collections exceed the amount of such certificates and the interest thereon to the due date thereof, but not otherwise, the excess may be applied by the supervisor to any general town purpose. In any town where there are unpaid school taxes which were levied prior to January first, nineteen hundred and fifteen, the amount of which has not been paid over to the school authorities of such school district, the amount thereof when and as collected shall be paid over to such school authorities and shall not be deposited and used as hereinbefore provided. The supervisor shall include in and as a part of any annual tax levy such part or portion of such outstanding certificates as the town board shall by resolution authorize and direct, and the amount when so levied and collected shall be applied to pay or reduce the amount of the certificates issued as provided by this section.

§ 33. Correcting errors or omissions in assessment-rolls; reassessments. If any taxable real property has been omitted from any of the tax rolls for any of the three preceding years, the assessors may insert, or cause to be inserted, in the roll for the current year any addition to its share of taxes for such year the proportion of the taxes it should have borne in such preceding years, stating such additional taxes separately. In case any tax or assessment shall be void, or shall have failed for want

of jurisdiction or for any irregularity in the levying or assessing thereof, it shall be the duty of the supervisor to cause the same to be reassessed in a proper manner; if any person shall have paid on the former assessment the amount so paid shall be credited on the new assessment, and in case the payment exceeds the amount reassessed the surplus shall be refunded. Whenever there is a manifest error in copying any assessment roll or levying or extending any tax or assessment, the supervisor may at any time within three months after the tax has become a lien, and upon ten days' written notice to the person or corporation interested, correct, cancel, remedy or add to the same, or cause it to be done, but shall have no power to alter any valuation made by the assessor. Any omitted taxable real property added to the rolls, as herein provided, or any reassessment of any tax or assessment as herein provided, or any correction of an error as herein provided, by which the tax is made greater than was the original assessment shall not be a lien on the real property for such additional amount as against purchasers or mortgagees in good faith.

§ 34. Sales of tax liens for taxes and assessments; proceedings. The right of the town to receive taxes and assessments and the lien thereof may be sold by the town, and after such sale shall be transferred in the manner provided by this act. The right and lien so sold shall be called "tax lien," and the instrument by which it is assigned shall be called "transfer of tax lien." Whenever any tax on lands or tenements, any assessment on lands or tenements for local improvements, or any town district tax or assessment, levied subsequent to January first, nineteen hundred and fifteen, or school district tax or assessment levied subsequent to January first, nineteen hundred and fourteen, shall remain unpaid as shown on the return of the receiver of taxes provided for by section thirty of this act, it shall be lawful for the supervisor to advertise the tax liens on the said lands and tenements, or any of them, for sale, including in such advertisement the tax lien for all items up to a date named in the advertisement, for which a sale has not been had or a lease given, and by such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount

of such taxes and assessments with the penalties thereon, as hereinafore provided, so remaining unpaid, together with the charges of such notice and advertisement, to the receiver of taxes of such town, and notice shall be given by such advertisement that if default shall be made in such payment the tax lien on such lands and tenements will be sold at public auction at a day and place therein to be specified for the lowest rate of interest, not exceeding twelve per centum per annum, at which any person or persons shall offer to take the same in consideration of advancing the said taxes and assessments and penalties as the case may be, together with the charges of the above mentioned notices and advertisement, and all other costs and charges accrued thereon; and if notwithstanding such notice the owner or owners shall refuse or neglect to pay such tax, assessment and penalties, and the charges attending such notice and advertisement, then it shall and may be lawful for the said supervisor to cause such tax lien on such lands and tenements to be sold at public auction for the purpose and in the manner expressed in the said advertisement, and such sale shall be made on the day and at the place for that purpose mentioned in said advertisement, and shall be continued from time to time, if necessary, until all the tax liens on the lands and tenements so advertised shall be sold. The tax lien on houses or land, or improved or unimproved lands, shall not be hereafter sold at public auction for the nonpayment of any tax and assessment which may be due thereon unless notice of such sale shall have been posted in five public places in said town at least three weeks before the day fixed for such sale, and if there be one or more newspapers published in the town, such notice shall be published once in each week for three weeks consecutively next preceding the day fixed for such sale, in one such newspaper published in said town as shall be designated by the town board of such town, and if no newspaper is published in any town, the town board may authorize the publication of such notice in a newspaper published in any town in the county. Said notice so posted and published as aforesaid shall have appended thereto a particular and detailed statement of the property the tax lien on which is to be sold, by giving the section, block and lot number, together with such other description, if any, as the supervisor may

direct, or the said supervisor at his option may cause such detailed statement and description of the premises so to be sold to be printed in a pamphlet, in which case copies of the pamphlet shall be deposited in the office of the receiver of taxes of said town and shall be delivered to any person applying therefor. Such detailed statement and description shall also give the detailed statement of the taxes and assessment for the nonpayment of which tax lien is to be sold. In the event that the supervisor causes such detailed statement and description, together with a detailed statement of the taxes and assessments for which the tax lien is to be sold, to be printed in pamphlet form, as herein provided, the said notice to be posted and published as hereinbefore provided shall so state that such detailed statement description and statement of taxes is printed in pamphlet form, deposited in the office of the receiver of taxes of the town, and that any person can receive the same by applying therefor during the office hours of the receiver of taxes as herein provided. No other notice or advertisement of the taxes or assessments shall be required to authorize the sale of tax liens or any lands or tenements as hereinbefore provided. The sale of tax liens under the provisions of this act shall be held on the fourth Wednesday of May in each year.

§ 35. Postponement of sales. It shall be lawful for the supervisor to suspend or postpone any sale or sales of tax liens on lands and tenements, or any portion thereof, which shall have been advertised for sale to any time not more than thirty days from the date specified in any such advertisement. All sales which shall be so postponed or suspended may be made without further advertisement other than a general notice of such postponement to be published and posted as in the last section provided.

§ 36. Sales of tax liens to be conducted by the supervisor. The supervisor, or in the event of his absence or inability to act, the receiver of taxes, shall conduce the sales hereinbefore provided to be made, and no auctioneer other than the supervisor, or the receiver of taxes as herein provided, shall be employed to make such sale, and no auctioneer's fees shall be charged thereon. The supervisor shall require from each purchaser of

a tax lien at the time of such sale a deposit on account of twenty-five per centum of the amount of the tax lien purchased by him, for which the receiver of taxes shall give his receipt, and not later than ten days from the date of the sale the balance shall be paid to the receiver of taxes at his office. If no bid shall be received for a tax lien offered for sale, the supervisor for and on behalf of the town shall bid in the said tax lien, and upon such bid no deposit or payment in cash shall be required from the town. When the town has bid in any tax lien a transfer of the tax lien to the town shall be executed by the supervisor in the form and manner prescribed for other transfers of tax liens, and the town shall have the same rights in, to and under such transfer of tax lien as purchaser, as if the same had been bought by any other person. Transfer of tax lien shall be made and delivered to the purchaser without charge upon the payment therein shown to be due. In case any purchaser shall not complete his purchase in accordance with the terms prescribed as herein provided, then the amount deposited by him at the time of the sale shall be forfeited to the town, and the entire tax lien upon the lands affected by such purchase shall be sold again, such resale to be held at such time as the supervisor may direct, and notice thereof shall be posted and published as hereinbefore provided for the original sale of such tax lien. All deposits forfeited, as aforesaid, shall be paid to the supervisor and by him credited to the general town account.

§ 37. Transfer of tax liens. A transfer of tax lien shall operate to transfer and assign the tax lien upon the lands or tenements described therein for taxes and assessments and penalties thereon, and the charges of the notices and advertisement given pursuant to section thirty-four of this act, and all other costs and charges so advertised for sale, and to create a lien upon property affected thereby for the interest to which the purchaser may be entitled under his bid, but such tax lien so sold shall be subject to all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same which are still unpaid and due and owing to the town making the sale, also subject to all town taxes, special district assessments and school taxes which have or may become a lien

subsequent to the lien of the taxes or assessments for which the tax lien is sold, also subject to any and all subsequent transfer of tax lien against said premises. A transfer of tax lien shall contain a transfer and assignment by the town of the tax lien sold to the purchaser, the date of the sale, the aggregate amount of the tax lien so transferred and the items of taxes, assessments and penalties composing the tax lien, the annual rate of interest which the purchaser has bid and will be entitled to receive, the date when the amount of the tax lien will be due and the description of the real property affected by the tax lien, and shall refer for certainty to the designation of said property on the official town map by its section, block and lot number, and such other identifying description as the supervisor may deem proper to advertise. Each transfer of tax lien shall be subscribed by or on behalf of the official making the sale, or his successor in office, and shall be acknowledged by the officer subscribing the same in the manner in which a deed is required to be acknowledged, to be recorded in the county in which the real property affected is situate.

§ 38. Record of transfer of tax liens. The receiver of taxes of the town shall keep in his office a public record of sales of tax liens, and a copy of each transfer of tax lien issued by him. Assignments of transfer tax lien, duly acknowledged, may be filed and recorded in the office of the receiver of taxes. Assignments of transfer of tax liens held by the town shall be executed by the receiver of taxes. A transfer of tax lien, and any assignment thereof duly acknowledged, shall be deemed conveyance under article eight of the real property law and may be recorded in the office of the recording officer of any county in which the real property which it affects is situated. Transfers of tax lien, and all assignments thereof, shall be recorded by the recording officer in the same manner as mortgages and assignments thereof, but without payment of the tax under article fourteen of the tax law. The record in the office of the receiver of taxes of sales of tax liens, of a transfer of tax lien, and of a copy of a transfer of tax lien, and of an assignment of transfer of tax lien, a record of transfer of tax lien in the office of a recording

officer, and of an assignment of tax lien duly acknowledged in the office of a recording officer, shall be evidence in any court of the state without further proof. A transcript of any record enumerated in this section, duly certified, shall be evidence in any court in the state with like effect as the original instrument of record. Neither the tax lien nor the rights transferred or created by a transfer of tax lien shall be impaired by failure of a recording officer to record a transfer of tax lien made by the town through the receiver of taxes.

§ 39. Rights of purchaser of tax lien. The aggregate amount of each tax lien transferred pursuant to this title shall be due three years from the date of the sale. Until such aggregate amount is fully paid and discharged, the holder of the transfer of tax lien shall be entitled to receive interest on such aggregate amount from the day of sale, semi-annually on the first day of June and December, at the rate which the purchaser shall have bid. At the option of the holder of any transfer of tax lien the aggregate amount thereof shall become due and payable after default in the payment of interest for ninety days, or after default for three months after the date of sale of the tax lien in the payment of any taxes or assessments which become a lien subsequent to the taxes and assessments for which the tax lien so held is sold. In any instance where the town has bid in the tax lien and received a transfer thereof, and the assessed value of the lot or parcel of land as assessed upon any subsequent roll is less than one hundred dollars, the supervisor is authorized to advance on behalf of the town the amount of any subsequent tax or assessment, and in that event the tax lien for the amount of such tax so paid shall not be sold, but the amount so paid with twelve per centum interest from the date of such payment shall be due and payable upon any redemption of the transfer of tax lien so held, or upon foreclosure thereof as hereinafter provided as a part of such tax lien. A person may pay to the receiver of taxes such principal with interest at the rate bid up to a day three months after such payment, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for

which such tax lien has been sold. In case such payment be made to the receiver of taxes he shall receive the amount of the tax lien and interest for the benefit of the holder of the tax lien thus discharged, and the balance, if any, for the town, and shall give notice thereof to the purchaser, or the personal representative or assignee of the purchaser, by mail, addressed to such address as may have been furnished to the receiver of taxes. Upon receiving surrender of such transfer of tax lien, together with necessary certificate of cancellation, the receiver of taxes shall pay the amount of the tax lien and interest thus deposited to the person who, according to the records in his office, appears to be entitled thereto, or to the personal representative of such person.

§ 40. Discharge of tax liens. A tax lien sold pursuant to the provisions of this title must be discharged upon the record thereof by the receiver of taxes when payment is made to him of the principal and interest, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold, as provided in the last preceding section, and also when the transfer of tax lien is surrendered to him for cancellation and there is presented to him a certificate executed by the purchaser, or the personal representative or assignee of the purchaser, acknowledged so as to be entitled to be recorded in the county in which the real property affected by such tax lien is situated, certifying that the tax lien has been paid or has been otherwise satisfied and discharged. The transfer of tax lien thus surrendered and such certificate of discharge must be filed by the receiver of taxes and he must note upon the margin of the record of such sale, upon such transfer of tax lien and upon the copy of the transfer of tax lien kept in his office, a minute of such discharge and the date of filing thereof. If the transfer of tax lien shall have been lost or destroyed or mutilated, if payment be made to the receiver of taxes, or if a certificate of discharge be filed as hereinafter provided, application for an order dispensing with the surrender of the transfer of tax lien may be made in the same manner as is provided in section two hundred and seventy of the real property law, the provisions of

which, so far as the same may be, are hereby made applicable to discharge of tax liens. The receiver of taxes shall upon demand issue his certificate showing the discharge of any tax lien which may have been duly discharged as provided in this section, and such certificate may be filed in any office where the transfer of tax lien is recorded, and any recording officer with whom such a certificate is filed shall record the same, and upon the margin of the record of such transfer of tax lien in his office shall note a statement that the same has been discharged with a reference to the record of such certificate in his office.

§ 41. Exemption from taxation. Tax liens and transfers of tax liens shall be exempt from taxation by the state of any local subdivision thereof, except from the taxes imposed by article ten of the tax law. The real property affected by any tax lien shall not be exempt from taxation by reason of this section.

§ 42. Foreclosure of tax lien. If the amount of any tax lien which shall have been transferred by a transfer of tax lien shall not be paid, as in this act provided, when under the terms and provisions of the transfer of tax lien such amount shall be due, the holder of such tax lien may maintain an action in the supreme court, or in the county court of Westchester county, to foreclose such tax lien. In an action to foreclose a tax lien any person shall be a proper party of whom the plaintiff alleges that such person has or may have or whom the plaintiff has reason to believe that such person has or may have an interest in or claim upon the real property affected by the tax lien. Except as otherwise provided in this title an action to foreclose a tax lien shall be regulated by the provisions of the code of civil procedure, and by all other provisions of law, and rules of practice applicable to actions to foreclose mortgages on real property. The people of the state of New York may be made party to an action to foreclose a tax lien in the same manner as a natural person. Where the people of the state of New York or the town is made a party defendant the complaint shall set forth, in addition to the other matters required to be set forth by law, detailed facts showing the particular nature of the interest in or the lien on the said real property of the people of the state of New York or the town, and

detailed facts showing the particular nature of the interest in or the lien on said real property which plaintiff has reason to believe that the people of the state of New York or the town has or may have in the said real property, and the reason for making the people of the state of New York or the town a party defendant. Upon failure to state such facts the complaint shall be dismissed as to the people of the state of New York or the town. Separate transfer of tax liens against the same lot or parcel of land may be foreclosed in one action, and where several lots or parcels of land are owned by the same person or persons, corporation or corporations, separate tax liens upon separate lots and parcels of land so owned, may be at the option of the holder foreclosed in one action.

§ 43. Pleading transfer of tax lien. Whenever a cause of action, defense or counterclaim is for the foreclosure of a tax lien, or is in any manner founded upon a tax lien or a transfer of tax lien, the production in evidence of an instrument executed by the supervisor, in the form prescribed in section thirty-seven for a transfer of tax lien subscribed by or in behalf of the supervisor, shall be presumptive evidence that the lien purported to be transferred by such an instrument was a valid and enforceable lien, and that it has been duly assigned to the purchaser, and it shall not be necessary to plead or prove any act, proceeding, notice or action preceding the delivery of such transfer of tax lien nor to establish the validity of the tax lien transferred by such transfer of tax lien. If a party or person in interest in any such action or proceeding claims that a tax lien is irregular or invalid, or that there is any defect therein or that a transfer of tax lien is irregular, invalid or defective, such invalidity, irregularity or defect must be specifically pleaded or set forth, and must be established affirmatively by the party or person pleading or setting forth the same.

§ 44. Judgment upon tax lien. In every action for the foreclosure of a tax lien, and in every action or proceeding in which a cause of action, defense or counterclaim is in any manner founded upon a tax lien or transfer of tax lien, such transfer of tax lien and the tax lien which it transfers shall be presumed to be regular and valid and effectual to transfer to the purchaser

named therein a valid and enforceable tax lien. Unless in such an action or proceeding such tax lien or transfer of tax lien be found to be invalid, they shall be adjudged to be enforceable and valid for the amount thereof and the interest to which the holder may be entitled, and a tax lien transferred by a transfer of tax lien effectual to transfer such tax lien to the purchaser named therein.

§ 45. Judgment of foreclosure of tax lien. In an action to foreclose a tax lien, unless the defendants obtain judgment, the plaintiff shall be entitled to a judgment establishing the validity of the tax lien so far as the same shall not be adjudged invalid and of the transfer of tax lien, and directing the sale of the real property affected thereby, or such part thereof as shall be sufficient to discharge the tax lien, or such items thereof as shall not be adjudged invalid and the interest thereon and all other accrued taxes, assessments and water rents affecting the real property, together with the expenses of the sale and the costs of the action. Costs in any foreclosure action brought under the provisions of this act shall be in the discretion of the court, but in no event shall such costs exceed the amount allowable in an action to foreclose a mortgage for an equal amount. The award of costs in any action shall carry with it the right to recover taxable disbursements. The judgment of foreclosure shall direct the payment of (a) the costs, disbursements and expenses of the foreclosure action; (b) all taxes and special district assessments, school taxes and penalties payable to the receiver of taxes under this act, also all tax liens or transfers of tax lien for same which are a lien against the premises so sold subsequent to the taxes or assessments covered by the lien so foreclosed; (c) all taxes and assessments including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold; (d) the amount of the tax lien foreclosed with the interest thereon.

§ 46. Effect of judgment foreclosing tax lien. Every final judgment in an action to foreclose a tax lien shall be binding upon, and every conveyance upon a sale pursuant thereto shall transfer to and vest in the purchaser all the right, title, interest

and estate in claim upon the real property affected by such judgment of the plaintiff, each defendant upon whom the summons is served, each person claiming from, through or under such a defendant by title accruing after the filing of notice of pendency of the action or after the entry of judgment and filing of the judgment roll in the proper county clerk's office, and each person not in being when the judgment is rendered, who afterward may become entitled to a beneficial interest attaching to, or an estate or interest in such real property or any portion thereof, provided that the person presumptively entitled to such beneficial interest, estate or interest is a party to such action or bound by such judgment. So much of section four hundred and forty-five of the code of civil procedure as requires the court to allow a defendant to defend an action after final judgment shall not apply to an action to foreclose a tax lien. Delivery of the possession of real property affected by a judgment to foreclose a tax lien may be compelled in the manner prescribed in section sixteen hundred and seventy-five of the code of civil procedure. The supervisor shall cancel all taxes and assessments and school taxes or rights accruing by reason of such taxes, for the payment of which the proceeds of the sale are insufficient as provided in the last section.

§ 47. Surplus. Any surplus of proceeds of sale after paying the expenses of sale and the costs and disbursements, together with the payments as provided in section forty-five hereof, must be paid into court for the use of the person or persons entitled thereto, and the judgment shall provide that if such surplus remains in court for a period of upwards of three months and no application has been made therefor that the same shall be invested at interest for the benefit of the person or persons entitled thereto, to be paid upon the direction of the court.

§ 48. Payments after foreclosure of tax lien has commenced. Any party to an action to foreclose a tax lien or any purchaser or any party in interest may give notice of such foreclosure to the receiver of taxes of the town at any time after the action has been commenced, and, upon receiving such notice, the said receiver of taxes shall not be authorized to receive on behalf of any party the sum or sums to satisfy his said lien, as provided in and pursuant to the provisions of section thirty-nine

of this act. Any person having a legal or beneficial interest in property affected by such foreclosure may satisfy the same by paying at any time before judgment ten dollars costs and taxable disbursements, together with all other amounts which are directed or required to be paid pursuant to section forty-five hereof.

§ 49. Reimbursement for defective tax liens or transfer of tax liens. If a transfer of tax lien be vacated or be set aside or cancelled, or if it be adjudged in any action that a transfer of tax lien is invalid or defective, or not sufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that the entire tax lien is void and not a valid lien on the premises which it purports to affect, and that the complaint be dismissed, the purchaser may surrender such transfer of tax lien, together with a certified copy of such judgment or decree, to the supervisor and thereupon shall be repaid by the town the amount paid for such transfer of tax lien, with interest from the time of such payment at the rate set forth in the transfer of tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding in which such adjudication is made.

§ 50. Reimbursement when part of tax lien is defective. If, in any action to foreclose a tax lien, it shall be adjudged that some, but not all, of the items constituting such tax lien are void and not a valid lien on the premises covered by such tax lien, or if in any action or proceeding it be adjudged that a transfer of tax lien is invalid or defective, as to some though not as to all of the items transferred, the holder of the transfer of tax lien, by instrument in writing duly acknowledged, shall re-transfer to the town the items thus affected, and shall be repaid by the town such portion of the amount paid for such transfer of tax lien as may be applicable to the items thus affected, with interest from the time of such payment at the rate set forth in the transfer tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding, other than an action to foreclose the tax lien, in which such adjudication is made.

§ 51. Owners may question transfers of tax liens. Any person interested in or holding a lien upon any real property affected by any unpaid tax lien or transfer of tax lien, may file a written

notice with the supervisor claiming that a transfer of tax lien is invalid or defective or that a tax lien which has been transferred pursuant to this title or which is advertised to be transferred is invalid, defective, void or ineffectual, or should be vacated or set aside. The supervisor shall examine into the facts and proceedings resulting in the tax lien or transfer of tax lien mentioned in such notice; before a determination is had the supervisor shall serve a copy of such notice upon the holder of the transfer of a tax lien which is thus questioned or which transfers the items thus questioned and shall give such holder an opportunity to be heard. The supervisor, if he concludes that a defense in an action to foreclose the tax lien would succeed in whole or in part, shall so certify to the town board, and shall recommend what action shall be taken by the town concerning the same. If the town board shall by resolution conclude that such defense would succeed in whole or in part and recommend repayment by the town of the amount paid for a transfer of a tax lien which would be applicable to any item, and if it be approved by the supervisor the town shall require the surrender of the transfer of tax lien or the retransfer to it of the item or items of tax lien which are found to be void or defective, and shall make repayment therefor in the same manner as if such transfer of tax lien, tax lien or items had been adjudicated in the manner provided in sections forty-nine and fifty. Neither the provisions of this section nor any act or proceeding thereunder shall impair or in any other manner affect the rights or remedies of any person interested in, or holding any lien upon, real property to question the validity of any tax, assessment, water rents or tax lien, or any part or item of any tax lien.

§ 52. Supervisor to protect interest of the town. No claim shall be made against the town under sections forty-nine, fifty and fifty-one by the holder of any tax lien, unless action to foreclose the tax lien or transfer of tax lien upon which such claim is founded be commenced within five years from the time of the sale resulting in such transfer of tax lien. Nor shall any claim be made against the town under sections forty-nine and fifty unless within ten days after the commencement of any action or proceeding to vacate, set aside or cancel a transfer of tax

lien, or a tax lien or an item mentioned in a transfer of tax lien, or unless within ten days after the service of any pleadings or other paper in an action or proceeding in which any transfer of tax lien, or item mentioned in a transfer or* tax lien, is brought into question, sought to be set aside, vacated or cancelled, or which sets forth or pleads any defense to an action to foreclose a tax lien, a notice in writing to be served upon the supervisor of the town setting forth the question or objection raised to the best knowledge of the holder of the transfer of tax lien, or his attorney-at-law, and demanding that the town take up the prosecution or defense of the action or proceeding. All proceedings in such action or proceeding shall be stayed for thirty days or such shorter time as the supervisor, or the attorney representing him, shall stipulate in writing. It shall be the duty of the supervisor to examine, or cause to be examined, the questions raised, and, in order to protect the interests of the town, the attorney for the town shall have the right to be substituted for the attorney of record of the holder of the transfer tax lien, or to appear as attorney of record for the holder of any such transfer of tax lien, to conduct or defend any such action or proceeding in the name of the holder of the transfer of tax lien, and to bring any other action or proceeding for, on behalf of and in the name of the holder of such transfer of tax lien as he may deem advisable, to take appeals and to argue appeals taken by the adverse party as he may deem advisable. It shall be the duty of the supervisor to protect the interest of the town in all matters, actions and proceedings relating to tax liens and transfers of tax liens; to intervene on behalf of the town or of the holder of a transfer of a tax lien in, or to make the town a party to any action in which he believes it to be to the interest of the town so to do, by reason of any matter arising under or relating to any tax lien or transfer of tax lien, or advertisement of sale of tax liens. In any action or proceeding in which the attorney for the town pursuant to this section shall be substituted, or shall appear, it shall be without expense to the holder of the transfer of tax lien, and all costs recovered on behalf of such holder of a transfer of tax lien in any action or proceeding conducted or defended by the attorney shall belong to

* So in original.

the town and shall be collected, applied and disposed of in the manner as are other costs recovered by the town. Upon the foreclosure of any transfer of a tax lien held by the town the supervisor shall have the right to bid in and take title on behalf of the town, of the property so sold, provided always that the amount of the bid does not exceed the amount it would be necessary for the property to bring in order to protect the interest of the town, after paying all previous charges in accordance with the terms of the judgment. The supervisor shall sell any such property so bought upon such terms and for such sum as the town board may by resolution fix and determine, and give a deed therefor.

§ 53. Defective or invalid transfer of tax lien; proceeding anew. If a transfer of tax lien be vacated or be set aside or cancelled or if it be adjudged that a transfer of tax lien is invalid or defective, or insufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that a tax lien is not a valid lien, on the premises which it purports to affect because of some irregularity in the proceedings had, and if, in pursuance of any such adjudication, the purchaser of said transfer of tax lien shall have surrendered such transfer of tax lien to the supervisor and shall have been repaid by the town, the amount paid for such transfer of tax lien, with interest and costs and disbursements of the said action or proceeding in which such adjudication was made, then and in that event the tax lien which was purported to be transferred and assigned in such transfer of tax lien shall remain as a valid lien upon the premises which it affects, except to such extent as it may have been adjudged irregular or invalid, and the supervisor shall proceed to sell anew, as provided in section thirty-four of this act, so much of the said tax lien as is not invalid as if no prior sale purporting to transfer the said tax lien had taken place.

§ 54. Lost transfer of tax lien; delivery of duplicate in case of. Whenever any transfer of tax lien given by the supervisor as in this title provided shall be lost, the supervisor may receive evidence of such loss, and on satisfactory proof of the fact may execute and deliver a duplicate to such person or persons who

shall appear entitled thereto, and may also, in his discretion, require a bond of indemnity of the town.

§ 55. Collection of tax on personal property. Whenever any tax or local assessment levied or assessed upon any person, corporation, copartnership or property, with the fees, penalties, additions and expenses, which by this act have been added thereto, shall at any time remain unpaid the supervisor shall when directed by the town board maintain an action in the name of the town for the amount of such tax, penalties, interest, fees, additions and expenses remaining unpaid and uncollected against such person, corporation, copartnership or property liable for such tax or assessment, or the representatives of such person, corporation or copartnership in the county court or in the supreme court of the ninth judicial district, with like effect as in civil actions generally under the code of civil procedure, with the right to institute supplementary proceedings upon such judgment irrespective of the amount of the judgment recovered. The amount collected by any such action or proceeding shall be used and applied by the receiver of taxes in the same manner as if the same had been collected by the sale of real estate under the provisions of this act relating to unpaid taxes. The warrant delivered to the receiver of taxes shall be presumptive evidence that all previous proceedings, including the assessing and levying of the tax or assessment, were regular and according to law. A judgment in such action in favor of the town shall not release or in any manner affect the lien of any tax or assessment until satisfied, and nothing in this section shall be construed or held to repeal or abridge any other remedy or power given for the collection of taxes or assessments on behalf of any town in the county of Westchester.

§ 56. Other remedies to collect taxes not affected. The actions to enforce personal liability and the foreclosure actions herein provided for are in addition to the other methods provided for the collection of taxes in the towns of the county of Westchester, and not dependent upon them or any of them, or any step thereof.

§ 57. Limitation of right to attack sales under tax foreclosure. An action cannot be maintained to recover real estate hereafter sold under a judgment or in an action brought to foreclose a lien of a tax, or to foreclose the equity of redemption remaining for the sale thereof for a tax, or to recover any right, title,

interest or equity of redemption in or to real estate so sold unless the action therefor is commenced within one year after the entry of judgment of foreclosure and sale in case of sales hereafter had, and within one year from the time this act takes effect in case of sales or leases heretofore had. The limitations herein provided apply to and bar nonresident persons, persons temporarily absent from the state, minors, insane persons, persons in prison and all other persons and corporations whether under disability or not.

§ 58. Laws repealed. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, but this act shall not affect or impair any act done or right accruing, accrued or acquired, nor any penalty or forfeiture incurred prior to the time when this act takes effect by virtue of any act repealed by this act; but such right, penalty or forfeiture may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if this act had not been passed; no tax liens heretofore issued nor any tax sale heretofore had shall be affected by this act, but the rights of all persons with respect thereto shall be the same as if this act had not been passed, except as in this act otherwise specifically provided, and all actions, suits, proceedings or prosecutions pending when this act takes effect may be prosecuted and defended to final determination in the same manner as they might prior to the time when this act takes effect. In the construing of the provisions of this act for the purpose of determining their effect on any other provisions of any other law heretofore enacted similar to the provisions herein contained and by this act repealed shall not be construed as having been enacted or re-enacted at the time of the passage of this act but as having been enacted as of the various times when such similar provisions were first enacted by the legislature. The true purpose and intent of this section is to prescribe that so far as the provisions of this act are a substantial re-enactment of chapter five hundred and ten of the laws of nineteen hundred and fourteen, as amended by chapter forty of the laws of nineteen hundred and fifteen, they shall be of the same force and effect hereunder as they were before the enactment hereof.

§ 59. This act shall take effect immediately.

[Laws 1916, ch. 105.]

CITIES**ALBANY**

AN ACT to repeal chapter three hundred and seventy-nine of the laws of eighteen hundred and sixty-two and certain sections of chapter one hundred and thirty-nine of the laws of eighteen hundred and seventy as amended relative to exemptions of certain taxes and assessments in the city of Albany.

Became a law March 30, 1916, with the approval of the Governor. Passed three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter three hundred and seventy-nine of the laws of eighteen hundred and sixty-two, sections, two, three, four, five, six, seven, eight and nine of chapter one hundred and thirty-nine of the laws of eighteen hundred and seventy, chapter seven hundred and twenty-seven of the laws of eighteen hundred and seventy-one, chapter four hundred and two of the laws of eighteen hundred and seventy-seven, chapter three hundred and thirty-three of the laws of eighteen hundred and eighty and chapter five hundred and ninety-five of the laws of nineteen hundred are hereby repealed.

§ 2. The rate of taxation throughout the city of Albany from and after the taking effect of this act shall be uniform.

§ 3. This act shall not affect taxes or assessments in the city of Albany already imposed or assessed.

§ 4. All acts or portions of acts in conflict herewith are hereby repealed.

§ 5. This act shall take effect immediately.

[Laws 1916, ch. 98.]

AMSTERDAM

AN ACT to amend chapter two hundred and forty-two of the laws of nineteen hundred and eleven, entitled "An act to amend, consolidate and revise the several acts relative to the city of Amsterdam," in relation to the maximum amount of the annual city tax levy.

Became a law March 25, 1916, with the approval of the Governor. Passed, three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and ten of title nine of chapter two hundred and forty-two of the laws of nineteen hundred and eleven, entitled "An act to amend, consolidate and revise the several acts relative to the city of Amsterdam," is hereby amended to read as follows:

§ 110. Maximum amount of the annual city tax levy. The amount of the annual city tax as finally made up, adopted and ordered levied, as provided in the preceding section, after deducting therefrom the amounts required by the board of education, the board of health, the amount voted for at a taxpayers' election, the city's portion of all paving and grading, the amount determined necessary to retire any maturing water bonds for the payment of which no sufficient sinking fund has been provided, and the amount remaining unpaid on all judgments against the city, shall not in any one year exceed in the aggregate the sum of two hundred and twenty-five thousand dollars, from which said sum of two hundred and twenty-five thousand dollars there shall be deducted the estimated revenues of the city from all sources for the fiscal year.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 78.]

JAMESTOWN

AN ACT to amend the charter of the city of Jamestown, in relation to the collection and distribution of the tax on foreign fire insurance companies and their agents.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.
Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and eighty-a of chapter three hundred and eighty-seven of the laws of nineteen hundred and seven, entitled "An act to revise and amend the charter of the city of Jamestown, as amended by chapter eight hundred and ninety-seven of the laws of nineteen hundred and eleven, is hereby amended to read as follows:

§ 280-a. Fire insurance taxes. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Jamestown in the county of Chautauqua in the state of New York, and payable to the treasurer of the fire department of said city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Volunteer Firemen's Association of Jamestown, New York, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Volunteer Firemen's Association of Jamestown, New York. Within ten days after receipt by such corporation of any such moneys so paid to it, such corporation shall pay over ten per centum thereof to the treasurer of the Firemen's Association of the state of New York for the support and maintenance of the Firemen's Home at Hudson, New York, and from the balance of said moneys the said corporation shall pay to the treasurer of the city of Jamestown, New York, forty per centum thereof and the remaining sum or sums shall be expended by it for the relief of all indigent or disabled volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Jamestown,

and who were honorably discharged after such five years of service, or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow or children, shall be entitled to the equal benefit of such fund, whether or not he is a member of such association or whether his service as such volunteer fireman was before or after this act takes effect. Said association shall furnish a good and sufficient bond to the city of Jamestown for the payment of the amount due to it under the provisions of this section.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 283.]

LOCKPORT

AN ACT to amend section fifteen of chapter fifty-one of the laws of eighteen hundred and forty-seven, entitled "An act in relation to the common schools in the city of Lockport," relating to the amount of tax which may be raised.

Became a law May 4, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifteen of chapter fifty-one of the laws of eighteen hundred and forty-seven, entitled "An act in relation to the common schools in the city of Lockport," as amended by chapter three hundred and seventy-eight of the laws of eighteen hundred and sixty-six, chapter one hundred and fifty-two of the laws of nineteen hundred, and chapter three hundred and ninety-one of the laws of nineteen hundred and ten, is hereby amended to read as follows:

§ 15. Said board of education shall at the commencement of each year, make an estimate by the best means in their power, and determine by resolution the amount of money which will be needed for all the purposes of education in said union school district for the current year, and for all other purposes provided for by this act, over and above the moneys to be received from the regents of the university, from the state and for tuition, and shall transmit a copy of said resolution to the common council of the city of Lockport, and said common council shall assess and collect the amount so certified, by a tax upon all the taxable property of said city upon the assessment roll, and at the same time and in the same manner that city taxes are now required to be assessed and collected, and the amount so estimated and collected shall be paid by the city treasurer upon orders drawn in pursuance of resolutions of said board of education, such orders to be signed by the president of said board of education, and certified by its secretary. The amount of money so to be raised in any one year shall not be less than the amount received in behalf of all said districts from the state for the year next preceding, nor more

than an amount equal to eight mills on each dollar of the entire assessed valuation of the estate, real and personal, within the bounds of the said union school district, subject to taxation, unless such greater amount shall be authorized by a vote of the taxable inhabitants of the said union district; and said board is hereby authorized in making the estimate for the year nineteen hundred and seventeen, to include a sufficient amount to pay all expenses contemplated by the foregoing provisions, which shall accrue before the first day of January, nineteen hundred and eighteen, and whenever any money shall be needed for the use of any primary or secondary district for any of the purposes contemplated by this act, said board of education shall estimate and certify the same to the said common council, whose duty it shall be to assess and collect the same by tax on the taxable property of such primary or secondary district, in the same manner as above provided for the assessment and collection of the general tax, and the moneys so collected shall be paid on orders drawn as above provided and shall be applied for the benefit of the respective districts upon which the same shall have been assessed.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 431.]

MOUNT VERNON

AN ACT to amend chapter one hundred and eighty-two of the laws of eighteen hundred and ninety-two, entitled "An act to incorporate the city of Mount Vernon," in relation to penalty for nonpayment of taxes and assessments.

Became a law May 9, 1916, with the approval of the Governor. Passed, three-fifths accepted by the city being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifty-one of chapter one hundred and eighty-two of the laws of eighteen hundred and ninety-two, entitled "An act to incorporate the city of Mount Vernon," is hereby amended so as to read as follows:

§ 51. Within fifteen days after the time specified in any warrant for its return, or if the time of its return be extended, then within fifteen days from the time to which its return shall have been extended, the receiver of taxes and assessments shall make and deliver to the common council a return of all taxes or assessments mentioned in the tax-roll or assessment-list remaining unpaid at the time of making such return; and upon making oath that the sums mentioned in said return remain unpaid, he shall be credited by the common council with the amount thereof. The receiver of taxes and assessments may receive payment of taxes and assessments under such warrant until the delivery of said return to the common council.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 476.]

NEW YORK

AN ACT to amend the Greater New York charter, in relation to the lien of the bond of the receiver of taxes and the collector of assessments and arrears, and the adjustment of claims thereunder.

Became a law April 12, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and fifty-two of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 152. The comptroller shall appoint the receiver of taxes and the collector of assessments and arrears. The receiver of taxes and the collector of assessments and arrears, before entering upon the duties of their offices, shall each enter into a bond to the city of New York, to be approved by the chamberlain and comptroller in the penal sum of twenty-five thousand dollars, which bond shall be conditioned for the faithful performance of the duties of the office by the officer giving such bond. Every such bond shall be a lien on all the real estate held jointly and severally by the said receiver or the said collector executing the same, as the case may be, or any surety thereto, within any of the counties embraced in the city of New York at the time of the filing thereof, unless there be named and described in or on any such bond, real estate in one or more of such counties equal in value to the amount of said bond and owned by a surety, in which case the said bond shall be a lien on such real estate so described and upon all the real estate of the said receiver or collector, as the case may be, and no other, and shall continue to be such lien until the condition, together with all costs and charges which may accrue by the prosecution thereof shall be fully satisfied, or until such lien be released as hereinafter provided, not to exceed, however, the period of ten years after the time when the officer who has given such bond shall have ceased to hold his office, unless an

action thereon has been commenced and shall then be pending.

§ 2. Section one hundred and fifty-four of such charter is hereby amended to read as follows:

§ 154. Whenever a receiver of taxes or any deputy receiver or a collector of assessments and arrears or any deputy collector shall cease to hold office, and within one year thereafter, it shall be the duty of the comptroller to examine the accounts of such receiver or collector or deputy, and if found correct to cause a certificate to that effect to be filed with the bond of such officer, and such certificate so filed shall be a full discharge and satisfaction of the conditions of such bond and the lien or liens thereby created. And if at any time during his continuance in office any such receiver, collector, or deputy receiver, or deputy collector shall execute and file with the comptroller a new bond in the same form and penalty, and for the same period, and approved as provided in section one hundred and fifty-two, it shall be the duty of the comptroller forthwith to cause a certificate to that effect to be filed with the bond or bonds previously filed by such officer, and such certificate so filed shall be the full discharge and satisfaction of the condition of such prior bond or bonds and of the lien or liens thereby created. The comptroller may settle and adjust all claims in favor of or against the corporation, the surety or the principal in the said bond, arising out of the execution of the said bonds, and in his discretion may release from the lien created by such bonds any piece or parcel of land affected thereby.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 191.]

AN ACT to amend the Greater New York charter, in relation to uncollectible personal taxes.

Became a law May 11, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and forty-eight of the Greater New York charter as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, and as further

amended by chapter two hundred and nine of the laws of nineteen hundred and six, is hereby amended to read as follows:

§ 248. Deficiencies; amount of to be included in annual estimate. The board of estimate and apportionment shall, in addition to such other amounts as it is required by law to provide and as in its descretion it provides for public purposes in the city of New York and the several counties wholly contained in its territorial limits, annually include in its final estimate the following sum, which shall annually be raised and appropriated: A sum equal to so much of the deficiency, on the preceding first day of January, in the product of taxes theretofore levied and deemed by the board to be uncollectible, as shall not have been provided for in prior tax levies or by the issue of corporate stock of the city of New York, or by such corporate stock duly authorized by said board to be issued.

The board of estimate and apportionment shall have the power, upon the advice of the corporation counsel with the concurrence of the comptroller, to direct the receiver of taxes to cancel of record all personal assessments the tax of which the said board shall determine to be uncollectible, and to mark the records in the office of the comptroller in accordance therewith, which said uncollectible taxes shall no longer be deemed or carried as an asset of the city of New York.

To carry into effect the provisions of this act, the corporation counsel shall, from time to time, prepare and submit to said board a statement in such detail as may be necessary to enable said board to make the determination herein provided for.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 601.]

AN ACT to amend the Greater New York charter, in relation to the surveyor and to tax maps and to repeal chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, entitled "An act to provide for the establishment of the system of block tax assessment maps and records in the city of New York."

Became a law May 10, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eight hundred and ninety-one of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 891. Surveyor. The said department of taxes and assessments shall appoint a surveyor, whose duty it shall be to make the necessary surveys and corrections of the ward maps, and also to make all new maps which may be required for the more accurate assessment of real estate within the territory consolidated by this act with the municipal corporation known as the mayor, aldermen and commonalty of the city of New York. He shall have such assistants as the said department may decide to be necessary and provide.

§ 2. Such charter is hereby amended by inserting therein a new section, to be section eight hundred and ninety-one-a, to read as follows:

§ 891-a. Block map of taxes and assessments; form of annual record. 1. There shall be prepared under the direction and supervision of the commissioners of taxes and assessments of the city of New York, in so far as it has not heretofore been prepared under the provisions of chapter five hundred and forty-two, laws of eighteen hundred and ninety-two, a land map of the city to be known and designated as "the block map of taxes and assessments of the city of New York," upon which shall be exhibited under sections, and section numbers and block and block numbers the separate lots or parcels of land owned or taxed within each of the city blocks; each lot or parcel of land

shown on such map to be designated thereon by lot numbers, and which lot numbers shall correspond as far as may be with the ward numbers of said lots or parcels and shall commence in each block with number one, and continue numerically upwards, for as many such lots or parcels as shall be comprised within each block.

2. When the said block map of taxes and assessments shall be completed the same shall be certified by said commissioners and shall be filed in their office. Of this map three copies shall be made and certified as aforesaid, one for the use of the department of taxes and assessments; another copy thereof for use in the finance department of said city; and the other copy thereof for use in the department of water supply, gas and electricity.

3. After the said map is so certified and filed the said commissioners may from time to time change the form of the sections and blocks and also the numbers thereof whenever such change of form has been caused by proper authority, and there shall thereafter be delineated and entered upon said maps such new or additional sections and blocks and their numbers as necessity may require. And the said commissioners may from time to time after the said map has been certified and filed change the form of the lots or parcels comprised within any block, and also the numbers thereof; and may cause to be exhibited on said map the separate lots or parcels of land contained in any new block added to said map, and also the lot numbers thereof upon the general plan hereinbefore provided for.

4. Upon the certification and filing of said map as aforesaid, the same shall be substituted for use in the office of said commissioners in place and stead of the map theretofore in use therein; and the annual record of the assessed valuation of real and personal estate in said city shall thereafter be prepared under the direction and supervision of the said commissioners, so that the entries therein of all taxes and assessments laid or levied on land in said city shall be under sections and block headings as may be most convenient and suitable for use in connection with said block map; and the said "annual record" shall otherwise be of such general form and plan as the said commissioners may direct.

§ 3. Section eight hundred and ninety-one-a of the Greater New York charter, as added by chapter three hundred and twenty-four of the laws of nineteen hundred and thirteen, is hereby renumbered section eight hundred and ninety-one-b and is hereby amended to read as follows:

§ 891-b. Tax maps; identification of real property thereon. Each separately assessed parcel shall be indicated either by a parcel number or by an identification number. Parcel numbers shall designate each parcel by the use of three or more numbers of which one shall be a section or ward number, another a block, district or plot number, and another a lot number.

Each separately assessed parcel indicated by an identification number shall be shown by a separate map, or by a description or by a map and description. A separate identification number shall be entered upon the tax maps in such manner as clearly to indicate each separately assessed parcel of real property not indicated by parcel numbering. Real property indicated by a single identification number shall be deemed to be a separately assessed parcel.

The department may maintain as tax maps the maps heretofore prepared, certified and filed under the provisions of chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, which maps may be altered by the department as provided in subdivision three of section eight hundred and ninety-one-a.

§ 4. Chapter five hundred and forty-two of the laws of eighteen hundred and ninety-two, entitled "An act to provide for the establishment of the system of block tax assessment-maps and records in the city of New York," is hereby repealed.

§ 5. This act shall take effect immediately.

[Laws 1916, ch. 491.]

AN ACT to amend the Greater New York charter, in relation to the correction of taxes and assessments and refunding taxes paid on erroneous assessments.

Became a law May 11, 1915, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section eight hundred and ninety-seven of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, as amended by chapter one hundred and ninety-two of the laws of nineteen hundred and two, chapter sixty-four of the laws of nineteen hundred and eight and chapter three hundred and twenty-four of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 897. Power of board of taxes and assessments to remit or reduce taxes. The board of taxes and assessments is hereby invested with power to remit or reduce where lawful cause therefor is shown. It may remit or reduce if found excessive or erroneous a tax imposed upon real or personal property. It shall require a majority of the commissioners of taxes and assessments to remit or reduce the assessed valuation of personal property, and no tax on personal property shall be remitted, canceled or reduced, except to correct clerical errors, unless the person aggrieved shall satisfy the board of taxes and assessments that illness or absence from the city had prevented the filing of the complaint or making the application to the said board within the time allowed by law for the correction of taxes. Any remission or reduction of taxes upon the real estate of individuals or corporations must be made within one year after the delivery of the books to the receiver of taxes for the collection of such tax. After the expiration of one year from the delivery of the books to the receiver of taxes, the comptroller, with the written approval of the board of taxes and assessments, may correct any erroneous assessment, or tax due to a clerical error, or to an error of description of any parcel of real estate, contained in the annual record of assessed valuation of real estate, and, if the taxes computed on said erroneous assessment have been paid, the comptroller is

authorized to refund the difference between the taxes computed on the erroneous and the corrected assessments.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 592.]

AN ACT to amend the Greater New York charter, in relation to the collection of unpaid personal taxes by distress and sale.

Became a law May 11, 1915, with the approval of the Governor. Passed three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and twenty-six of the Greater New York charter as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 926. Collection of unpaid personal tax by distress and sale. It shall be lawful for the said receiver, if any tax for personal property and the interest thereon, as hereinbefore provided, shall remain unpaid on the fifteenth day of the month of August, succeeding the receipt by him of the rolls, to issue his warrant under his hand and seal directed to any marshal commanding him to levy the said tax, with interest thereon, at the rate of seven per centum per annum from the day on which said taxes became due and payable as provided by section nine hundred and fourteen of this act to the time when the same shall be paid by distress and sale of the goods and chattels of the person against whom the said warrant shall be issued, or of any goods and chattels in his or her possession, wheresoever the same shall be found within the said city, and to pay the same to the said receiver and return such warrant within thirty days after the date thereof. For the purposes of this section the jurisdiction of the marshal is co-extensive with the city of New York. The comptroller of the city of New York, however, may from time to time as may be necessary to insure prompt collection of said tax, extend or renew such warrant, but no single extension or renewal thereof shall in any event exceed sixty days.

§ 2. This act shall take effect immediately.

[Laws 1915, ch. 600.]

AN ACT to amend the Greater New York charter, in relation to the time when annual taxes upon real property shall be deemed to be charges or incumbrances.

Became a law March 2, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and fourteen of the Greater New York charter as amended by chapter four hundred and fifty-five of the laws of nineteen hundred and eleven is hereby amended so as to read as follows:

§ 914. Receiver of taxes to give public notice. The receiver of taxes shall immediately after he shall have received the assessment-rolls give public notice, for at least five days in the City Record and in such newspaper or newspapers published in the several boroughs as may be designated by the board of city record, or in default of any newspapers being published in any borough, in such newspaper or newspapers having a general circulation in such borough as the board of city record shall direct, that said assessment-rolls have been delivered to him and that all taxes shall be due and payable at his office in the said respective boroughs as follows:

All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of May and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of November. All taxes shall be and become liens on the real estate affected thereby and shall be construed as and deemed to be charges thereon on the respective days when they become due and payable as hereinbefore provided and not earlier and shall remain such liens until paid.

The second half of the tax on real estate which is due as hereinbefore provided on the first day of November following the payment of the first half, may be paid on the first day of May or at any time thereafter, providing the first half shall have been paid or shall be paid at the same time, and on such payments

of the second half as may be made in such manner prior to November first a discount shall be allowed from the date of payment to November first at the rate of four per centum per annum.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 17.]

AN ACT to amend the Greater New York charter, in relation to the powers and duties of the board of assessors, the board of revision of assessments, and the board of estimate and apportionment.

Became a law May 11, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section nine hundred and forty-three of the Greater New York charter, as re-enacted by chapter four hundred and sixty-six of the laws of nineteen hundred and one, is hereby amended to read as follows:

§ 943. Mayor to appoint a board of assessors; subordinates. The mayor shall appoint three persons, who shall constitute the board of assessors. The said board shall be charged with the duty of making all assessments, other than those required by law to be confirmed by a court of record, for local improvements for which assessments may be legally imposed in any part of the city of New York as hereby constituted. The said board shall appoint a secretary and such clerks and subordinates as may be necessary.

§ 2. Section nine hundred and forty-seven of such charter is hereby amended to read as follows:

§ 947. Assessments not to exceed one-half the valuation. The assessors shall in no case assess any house or lot, improved or unimproved lands, more than one-half the fair value of such house, lot, improved or unimproved lands, at the time of the confirmation of the assessment.

§ 3. Section nine hundred and forty-nine of such charter is hereby amended to read as follows:

§ 949. How property shall be described by the assessors. In

all cases the assessors shall describe in the assessment the property assessed by the same ward or block numbers, or other designations as shall be used to designate the said property on the tax books of the city of New York, or such description as will clearly show the property assessed. They shall also describe the houses and lots assessed by their street numbers, if any. The assessors shall also state the name of the owner or owners and occupant or occupants, if they be known to the assessors, and it shall be their duty to ascertain, as far as may be, by inquiry from the commissioners of taxes and assessments or others, such ownership and occupation, and such commissioners shall afford the requisite information.

§ 4. Section nine hundred and fifty-one of such charter, as amended by chapter four hundred and eighty-three of the laws of nineteen hundred and twelve and by chapter five hundred and thirty-seven of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 951. Award of damages to land and buildings by reason of grading of streets; liability in such cases. All cases where a change of grade of any street or avenue has been made prior to the taking effect of this act shall, as to the liability to make compensation for damages caused by such change of grade, be governed by the laws in force at the time such change of grade was completed and accepted by the city authorities. After the taking effect of this act the abutting owner who has built upon or otherwise improved his property in conformity with the grade established by lawful authority, and such grade is changed after such buildings or improvements have been erected, and the lessee thereof, shall be entitled to damages for such change of grade. An owner who has built upon or otherwise improved his property prior to the original establishment of a grade by lawful authority and the lessee thereof, shall be entitled to damages caused by the grading of the street in accordance with such established grade. The word lessee as used in this section shall include only such parties or persons whose lease covers the entire real property and the term of which does not expire in less than ten years from the date of the completion and acceptance of the grading by the city authorities and who are

obligated under their lease to make repairs and alterations made necessary by the grading. Except as herein provided, there shall be no liability for originally establishing a grade or for changing an established grade. Damages to such buildings and improvements shall be ascertained and assessed by the board of assessors in the manner hereinafter provided. All laws inconsistent herewith are hereby repealed. Whenever any street shall have been graded to a grade which, in the opinion of the board of estimate and apportionment, has been occasioned by an improvement other than the normal and usual street improvement the board of estimate and apportionment may, in its discretion, within sixty days after the grading shall have been completed and accepted by the city authorities in charge of the work, make a certificate that, in its opinion, the street in question has been graded to a special grade. Such certificate shall be transmitted to the board of assessors, together with a plan and profile of the portion of the street affected by such special grade; upon such plan and profile there shall be shown the level which, in the opinion of the board of estimate and apportionment, constitutes a normal grade for the street, and the special grade to which the street has been graded. Upon the receipt by the board of assessors of the certificate of the board of estimate and apportionment, together with the accompanying plan and profile, the board of assessors shall be authorized and empowered to determine the damage which each owner or lessee of the unimproved lands fronting on that portion of the street affected by such special grade has sustained by reason of the grading of the street to such special grade, that is to say the damage sustained by reason of the departure of the grade of the street from the normal grade as shown on such plan and profile. When any street shall have been regulated and graded, it shall be the duty of the board of assessors, after the certificate of the completion and acceptance by the city authorities in charge of the work of such grading shall have been received by it, to cause to be published in the "City Record" and the corporation newspapers, twice a week for four successive weeks, a notice to all persons claiming to have been injured by the physical grading of such street to present their claims, in writing, to the board of assessors. Said notice shall specify a place where and a time

when the said board will receive evidence and testimony of the nature and extent of such injury. The board of assessors shall have all the powers conferred upon the commissioners of estimate and assessment by section one thousand and eight of this act, and all the provisions of said section shall apply to the proceedings before the board of assessors. After hearing and considering the said testimony and evidence, and after viewing and inspecting the property claimed to have been injured, the board of assessors shall make such awards for such loss and damage, if any, as it may deem proper. No award shall be made, in any case arising after the taking effect of this act, unless a claim in writing therefor shall have been filed with the board of assessors within ninety days after the grading shall have been completed and accepted by the city authorities in charge of the work. In cases in which the grading of the street has been completed at the time this act takes effect, no award shall be made unless a claim in writing therefor shall have been filed with the board of assessors prior to July first, nineteen hundred and sixteen. The board of assessors shall compute interest upon awards made by it, at the rate of six per centum per annum, from the time of the completion and acceptance of the grading of the street to the date set in the published notice for the hearing upon objections to the assessment. The board of assessors shall also determine the reasonable expense incident to the making of awards for damages which have been incurred by it or by the corporation counsel of the city of New York upon the hearings before said board. The amount of the said awards, the interest upon the same as computed by the board of assessors, and the reasonable expenses of making the awards as determined by the board of assessors shall be included in an assessment to be levied upon the property deemed by the board of assessors to have been benefited by the grading of the street in question, or by the improvement of which said grading forms a part. Any person to whom an award has been made or who has an interest in such award or the city of New York may appeal from the determination of the board of assessors to the board of revision of assessments. Upon such appeal, the board of revision of assessments may confirm, reverse, or modify the determination of the board of assessors, and may either send the matter back to

the board of assessors for further consideration, or may itself make a new determination of the matter in controversy. The determination of the board of revision of assessments shall be final and conclusive upon all parties and persons interested in all awards made by the board of assessors.

§ 5. This act shall not affect any claims for damages for change of grade pending before the board of assessors at the time it takes effect.

§ 6. This act shall take effect immediately.

[Laws 1916, ch. 516.]

AN ACT to amend the Greater New York charter by inserting therein provisions for recording and indexing instruments affecting land in the counties of New York and Bronx, and to repeal existing laws on said subject.

Became a law May 11, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The Greater New York charter is hereby amended by inserting therein, after chapter twenty-three, a new chapter, to be chapter twenty-four, to read as follows.

CHAPTER XXIV

RECORDING AND INDEXING INSTRUMENTS AFFECTING LAND IN THE COUNTIES OF NEW YORK AND BRONX; PREPARATION OF LAND MAPS.

Section 1572. Application of chapter.

1573. Land maps.

1574. Instruments, how recorded and indexed.

1575. Alterations and corrections.

1576. Fees for indexing.

1576-a. Miscellaneous instruments.

§ 1572. Application of chapter. Every instrument affecting real estate or chattels real, situate in the counties of New York and Bronx, city of New York, which shall be recorded in

the office of the register of the county of New York or the register of the county of Bronx, shall be recorded and indexed pursuant to the provisions of this chapter; but the provisions of this chapter shall not apply to said counties before the first day of January next succeeding the certifying and filing of the land map of such county as provided in this chapter.

§ 1573. Land maps. 1. The board of taxes and assessments of said county is hereby authorized and directed to prepare a separate map of each of the counties of New York and Bronx in said city, on which shall be shown and delineated all the streets, avenues, roads, boulevards, parkways, and waterfronts of said counties of New York and Bronx and also all blocks or parcels of land bounded by said streets, avenues, roads, boulevards, parkways and waterfronts, subject, however, to the provisions of this section. The word "block," as used in this act, designates a plot or parcel of land such as is commonly so designated in the city of New York, wholly embraced within the continuous lines of streets, or streets and waterfront taken together where water forms one of the boundaries of a block, and such other parcels of land or land under water as may be indicated by said board of taxes and assessments upon said map by block numbers as constituting blocks.

2. The said board of taxes and assessments shall also cause said maps to be subdivided into land sections for the use to which said map is to be put, as by this chapter provided, and shall cause said sections to be numbered on said map of the county of New York from number one consecutively upward to number eight and on said map of the county of Bronx from number nine consecutively upward to number eighteen.

3. The said board of taxes and assessments shall also cause the blocks or parcels of land shown on said maps to be numbered thereon, by block numbers from number one upwards in the counties of New York and Bronx, provided, however, that where there is a doubt as to the definiteness or permanency of the location of the street system or waterways, the said board of taxes and assessments may cause the land to be divided into parcels and numbered on said map by block numbers in such way as said board may think best, in order to carry out the general intent of this

chapter, and such parcels shall be considered as blocks for the purposes of this chapter.

4. For the purpose of notice under this chapter, each block shall be deemed to extend to the middle line of the streets, avenues, roads and boulevards then or thereafter laid out on said land maps fronting and adjoining such block, and shall also be deemed to extend to the exterior bulkhead line or to the exterior line of grants of land under water where water forms one of the boundaries of a block. And the said several sections and blocks shall for the purpose of this chapter, be such as are fixed and laid down on said land map by said board of taxes and assessments. In cases where the physical blocks are small or for other reasons, two or more physical blocks may, in the discretion of said board, be included in one block having a single block number.

5. The said board of taxes and assessments shall cause four copies of said map of the county of New York and four copies of said map of the county of Bronx to be made and shall certify the same under their respective hands and shall file in each of the following offices one copy of said map relating to the county in which the office is located: — one copy in the office of the register of the county, one in the office of the clerk of the county, one in the finance department and one in the department of taxes and assessments; and upon said maps being so certified and filed, they shall be and become public records and shall be known and designated as the land map of the county of New York and the land map of the county of Bronx, respectively.

6. Such number of any of the aforesaid maps as the board of estimate and apportionment of said city may direct, shall be printed by said board of taxes and assessments.

§ 1574. Instruments, how recorded and indexed. 1. The register of each of the counties of New York and Bronx is hereby directed and required immediately upon the completion and filing of said map in his office to index under the proper block numbers and block diagrams all instruments now required by law to be recorded in the books of conveyances and mortgages, one index to be made for conveyances and one for mortgages. Said indexes shall be deposited in the office of said register or said clerk of the county. They shall be prepared so as to contain

the names of the parties to each instrument, the date of recording the same, the liber and page of the record thereof, and such additional designation as shall in the judgment of the recording officer make reference to the instrument more convenient, and shall be in substantially the forms of the schedules hereto annexed, designated respectively schedule A and schedule B, which schedules are to be deemed and taken to be a part of this chapter. Said indexes shall be entitled block indexes of conveyances and mortgages respectively, and shall indicate the blocks to which they shall respectively relate, and the said indexes shall be public records.

2. It shall be the duty of said register to provide and keep in his office besides said land map and block indexes, books to be entitled the daily index of conveyances and the daily index of mortgages, together with books of record in which shall be recorded at length conveyances and mortgages recorded in his office, each of which shall be indorsed with its proper liber number.

3. Every instrument presented to said register for record and required to be indexed under this chapter in order to entitle the same to be recorded, shall contain in the body thereof, or shall have indorsed thereon to be recorded therewith, a designation of the number of every block on the said map in which the land affected by the instrument lies. Every assignment of a mortgage and every agreement respecting a mortgage to entitle the same to be recorded, shall contain in the body thereof, or shall have indorsed thereon, to be recorded therewith a designation of the number of every block on the said land map in which the land lies which is affected by the mortgage to which such assignment or agreement relates. And the record of the instrument shall not be effectual by way of notice to bona fide purchasers or incumbrancers in respect to any land situated in any block not so designated, except as hereinafter provided in section fifteen hundred and seventy-five of this chapter.

4. Whenever an instrument affecting or relating to land in said counties of New York or Bronx entitled to be recorded and required to be indexed under the provisions of this chapter shall be presented to said register for record, he shall forthwith indorse thereon the date, hour and minute of its receipt by him, and enter

in the proper daily index the name of every party executing the said instrument, the date of the record thereof and the number of every block designated as aforesaid for the indexing of such instrument, and within ninety days thereafter shall cause the said instrument to be indexed in the proper indexes under the block number and diagram of every block so designated.

5. In the certificate of said register now required to be indorsed on instruments recorded by him he shall certify, in addition to the other matters required by law to be stated therein, the number of every block on said land map under which the instrument has been indexed.

6. The entries made in said indexes, in conformity with the requirements of this chapter, excepting the information contained in the column headed additional designation shall, for the purpose of notice, be deemed and taken to be a part of the record of the instruments to which such entries respectively refer, and shall be notice to such subsequent purchasers or incumbrancers to the same extent and with like effect as the recording of such instruments in the office of said register now is or may be notice.

7. Said register, on and after the first day of January next succeeding the certifying and filing of said land map of his county, shall keep in his office alphabetical indexes containing lists of the names of all grantors and grantees of land entered from time to time on the block index of conveyances in his office, referring after the names of said grantors and grantees to the liber and page of the record of the several instruments to which they are parties and to every block effected by said instruments. Said register shall also keep in his office similar alphabetical indexes of mortgagors and mortgagees whose names appear upon the block indexes of mortgages. Said register shall prepare such alphabetical indexes in lexicographical or such other form as he may think proper, but the indexes named in this section shall not be deemed or held to be a part of the record of the instruments to which they refer, for the purpose of notice or otherwise, nor shall they be deemed to constitute notice of said instruments, or of the contents thereof. The indexes provided for in this section shall be the only alphabetical indexes required by law to be kept of instruments indexed in the block indexes in the office of said register.

§ 1575. Alterations and corrections. 1. Whenever, after the making of said land maps, any block boundaries shall be changed or any new or additional blocks of land shall be formed in said counties by the opening or closing of any street, avenue, road, boulevard or parkway or otherwise, it shall be the duty of said board of taxes and assessments to cause said land maps to be altered so as to show the changes in the boundaries of a block and the formation of such new or additional blocks, to cause such blocks, the boundaries of which have been altered, and such new or additional blocks to be numbered on said maps with such block numbers as said board may determine, and to certify and file annually with the register and clerk of the county in their respective counties a list of the numbers of the blocks, the boundaries of which have been altered, and a list of the numbers of new or additional blocks which have been formed. On and after the first day of January next succeeding the certifying and filing of such lists, the indexes of all blocks theretofore existing, comprising the land in the blocks, the boundaries of which have been altered, and the new blocks so formed as aforesaid, shall except for the purpose of completing the indexing belonging to the preceding year, be closed, and discontinued, and a new index shall be opened for every such altered or new block in the form herein prescribed, which new index shall thenceforth be used for all entries relating to land in such altered or new blocks. The date of closing shall be entered at the end of every index on the block indexes so discontinued, with reference to the number of every altered or new block to be used in place thereof, and the date of opening shall be entered on the map at the place of the alteration, and at the beginning of every such new index with references to the number of every block before in use for the land contained in such altered or new block; and on and after the said first day of January the recording and indexing of instruments relating to land shown on such altered or new blocks shall be subject to the provisions of this chapter, as to the manner of indexing as hereinbefore provided, and the legal effect of such recording and indexing. The land maps in use in the counties of New York and Bronx prior to the application of this chapter shall remain on file for the purpose of reference.

2. In cases where any instrument shall have been recorded without such designation as is required by subdivision three of section fifteen hundred and seventy-four of this chapter or with an erroneous designation, the said register shall, on presentation of proper proof thereof, enter such instrument in the proper index, under the proper block number of every block, the designation of which shall have been erroneously stated or omitted, and shall, at the same time, make a note of such entry and of the date thereof in every place in which such instrument may have been erroneously indexed, opposite the entry thereof, and also upon the record of the instrument and upon the instrument itself, of the same be in his possession or produced to him for the purpose, and the record of such instrument shall be constructive notice as to property in the block not duly designated at the time of such record only from the time when the same shall be properly indexed.

3. No entry in any book or index in said register's office shall be erased so as to be illegible, but in case of any correction the same shall be made without destroying the original entry by drawing a line through such original entry, and in all such cases the date of such correction attested by the signature of the register or his deputy shall be entered upon the same page on which such correction is made, on the margin opposite such correction.

§ 1576. Fees for indexing. Any person presenting to said register an instrument for record under this chapter shall pay to said register, in addition to the fees now required by law for recording like instruments, the further sum of twenty-five cents for each block under which such instrument is required to be indexed, and the like sum of twenty-five cents for each block shall be payable whenever an instrument already recorded is required to be indexed under section fifteen hundred and seventy-five of this chapter.

§ 1576-a. Miscellaneous instruments. 1. The provisions of this chapter shall not apply to the indexing of general assignments, wills, powers of attorney, executory contracts for the sale or purchase of land or satisfactions of mortgages, except as provided in subdivision two of this section; but such instruments shall be filed or recorded as now required by law, and when recorded they shall be indexed in separate alphabetical indexes.

2. Whenever there shall be filed with the said register a satisfaction of any mortgage which has been indexed as herein provided, the register shall forthwith enter upon the block index of such mortgage the date of the filing of the satisfaction of the same and the liber and page of the record thereof in the form shown for such entry in said schedule B.

3. The county clerk of each of said counties of New York and Bronx shall cause to be indexed under the proper block numbers and block diagrams all instruments now required by law to be recorded in the books of notices of lis pendens which may be filed or recorded after the first day of January next succeeding the certifying and filing of the land map of his county. The block index of notices of lis pendens shall be in form substantially like schedule C hereto annexed, which schedule is to be deemed and taken to be a part of this act, and shall be entitled the block index of notices of lis pendens. The county clerk of such county shall also cause to be indexed under the proper block numbers and block diagrams all statutory notices of liens or claims on land other than lis pendens which may be filed or recorded in his office after the first day of January next succeeding the certifying and filing of the land map, which index shall be entitled the block index of notices of liens and shall be ruled for entering therein the name of the lienor and of the owner of the property affected, the amount claimed to be due as shown by the notices and the date of the satisfaction thereof, and shall be of such other general form as said county clerk may determine. In cases in which it is not practicable in the judgment of the said county clerk to index any of the liens mentioned in this section under said block system then the said county clerk may prepare indexes of such liens in such other form as he shall think best.

4. The register or the clerk of each of said counties of New York and Bronx, respectively, shall cause to be reindexed under the block index system substantially as provided for in this chapter, all instruments affecting real property or chattels real filed or recorded in his office prior to the first day of January next succeeding the certifying of the land map of his county, so far as the said instruments are not already indexed under the block

system, except instruments mentioned in subdivision one of this section, and except instruments discharged or cancelled of record or which by their terms or by operation of law have expired, and except instruments affecting or dependent for their force or validity upon the excepted instruments enumerated above. A list of the classes of instruments thus excepted from the block index of reindexed instruments shall be prepared and placed at the beginning of each reindexed block. The said indexes of reindexed instruments shall be known respectively as the block index of reindexed conveyances, the block index of reindexed mortgages, the block index of reindexed notices of lis pendens, and the block index of reindexed liens. If, in the judgment of the said register or county clerk, it shall be found impracticable or inadvisable to index under the block system any of the instruments or liens directed by this section to be reindexed, the said register or county clerk may in his discretion, as to such instruments and liens, adopt any other plan of indexing or reindexing which he shall think best; and the said register or county clerk is also authorized and empowered to do such further acts for rearrangement, care, preservation, indexing and convenient examination of the records, documents, maps and papers filed or recorded in his office as in his judgment the public interest may require.

SCHEDULE A

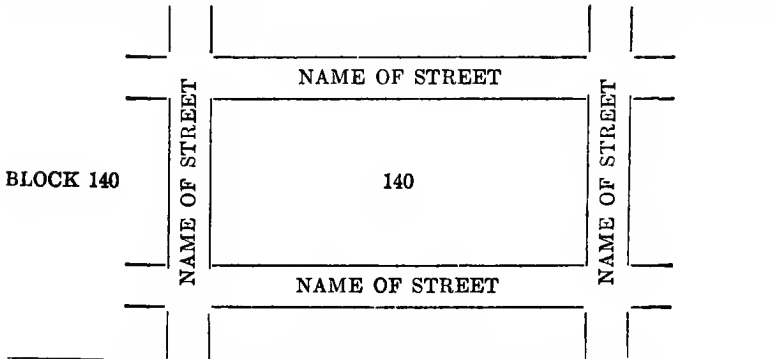
FORM OF BLOCK INDEX OF CONVEYANCES

			NAME OF STREET		
BLOCK 140	NAME OF STREET	140	NAME OF STREET		
			NAME OF STREET		

Grantor	Grantee	Date of recording	Conveyances		Additional designation	Remarks
			Liber	Page		
John Doe	Richard Roe					
Richard Roe	William Black.					
James White	Robert Moore					
William Black	John Young					
Robert Moore	Francis Hart					
Francis Hart	Thomas Scott					
Henry Brown	Ira Smith					
Ira Smith	Lewis Green					

SCHEDULE C

FORM OF BLOCK INDEX OF NOTICES OF LIS PENDENS



Defendant	Plaintiff	Court	Filed	Liber	Page	Nature of action	Additional designation
Charles R. Keese	Joseph Kelly	Supreme	May 24, 1914	89	146	Forcl.	
Robert Moore	Francis Hart	County	Oct. 10, 1914	95	226	Part.	

§ 2. Chapter twenty-four of the Greater New York charter is hereby renumbered twenty-five.

§ 3. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed; but the validity and effect of any act done prior to the application of this chapter under any law hereby repealed shall not be affected by such repeal.

§ 4. This act shall take effect immediately.

SCHEDULE OF LAWS REPEALED.

Laws of	Chapter	Section
1889.....	349.....	All.
1890.....	166.....	All.
1904.....	127.....	All.
1914.....	465.....	All.

[Laws 1916, ch. 514]

AN ACT to authorize and empower the city of New York to adjust and settle questions of title, taxes and assessments affecting certain premises at Coney Island, in the borough of Brooklyn, city of New York.

Became a law May 10, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The board of commissioners of the sinking fund of the city of New York are hereby authorized and empowered to adjust, settle and compromise all disputes and matters affecting the title to the premises, whether the same be upland, lands under water or lands formerly under water filled in or improved, in the district between West Twenty-third and West Thirty-seventh streets, north of Mermaid avenue at Coney Island, in the borough of Brooklyn, city of New York, existing prior to the passage of this act, between the city of New York and individuals or corporations upon such terms and conditions as may be agreed upon.

§ 2. The said board is also hereby authorized and empowered to adjust, settle and compromise all matters of taxes and assessments affecting said premises or any part thereof, and said board is empowered to cancel such taxes and assessments in whole or in part, to refund such taxes and assessments in whole or in part, to apportion or reduce the same, or to give credit for the payment of any such taxes and assessments, as the case may be, in order to carry into effect any adjustment, settlement and compromise made in pursuance of section one of this act.

§ 3. The proper officials of the city of New York are hereby authorized to execute any and all instruments in writing necessary when requested by the commissioners of the sinking fund.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 500.]

OGDENSBURG

AN ACT to amend chapter eighty-seven of the laws of eighteen hundred and ninety-three, entitled "An act to amend chapter three hundred and thirty-five of the laws of eighteen hundred and sixty-eight, entitled 'An act to incorporate the city of Ogdensburg,' and the acts amending the same," in relation to time of completing and filing the tax roll.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter eighty-seven of the laws of eighteen hundred and ninety-three, entitled "An act to amend chapter three hundred and thirty-five of the laws of eighteen hundred and sixty-eight, entitled 'An act to incorporate the city of Ogdensburg,' and the acts amending the same," is hereby amended by inserting therein a new section, to be section forty-seven-a, to read as follows:

§ 47-a. Such roll shall be finally completed, verified and filed not later than May thirty-first, but the failure to observe the provision of this section as to time shall not affect the validity of any assessment made or lien created under or by virtue of this act.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 304.]

SYRACUSE

AN ACT to amend chapter seventy-five of the laws of nineteen hundred and six, entitled "An act to supplement the provisions of law relative to the department of assessment and taxation of the city of Syracuse," in relation to the foreclosure of tax liens by the party in interest.

Became a law April 17, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections forty-four and forty-five of chapter seventy-five of the laws of nineteen hundred and six, entitled "An act to supplement the provisions of law relative to the department of assessment and taxation of the city of Syracuse," as amended by chapter three hundred and eighty-five of the laws of nineteen hundred and eleven, are hereby amended to read, respectively, as follows:

§ 44. Foreclosure of tax lien. When tax sale certificates have been issued upon real estate which has been purchased at public auction for the nonpayment of taxes pursuant to section twenty-two of this act, and such certificates shall remain unpaid for the period of two years from the date of said sale, the liens created by the tax or taxes for which such real estate was sold, together with interest, fees and penalties thereon to the date of judgment at the rates provided in this act may be foreclosed by an action in a court of record, in the same manner as is provided for the foreclosure of mortgages, and the provisions of the code of civil procedure, and of the rules of practice and the law and practice of this state relating to the foreclosure of mortgages, and the provisions of the code of civil procedure relating to the service of process, the commencement and conduct of actions, the jurisdiction, procedure and practice of courts and award of costs, apply to said actions for the foreclosure of tax liens. A conveyance upon a sale made pursuant to a final judgment in an action to

foreclose the lien of a tax vests in the purchaser all the right, title and interest and equity of redemption in and to said premises so sold of all the parties to said action and of all parties claiming under them, or any of them, whose conveyance or incumbrance is executed or recorded subsequent to the filing of the notice of pendency of action, except that such final judgment, when the action is brought by a party other than the city of Syracuse, shall recite that the sale and conveyance of the property shall be made subject to the unpaid taxes and assessments of the city of Syracuse and the county of Onondaga. Separate taxes against the same lot or parcel of land may be foreclosed in one action, and where several lots or parcels of land are owned by the same person or persons, corporation or corporations, separate tax liens upon the separate lots and parcels of land so owned may, at the option of the corporation counsel, be foreclosed in one action. When such tax sale certificates are held by the city of Syracuse, and said period of two years from the date thereof has elapsed without the same having been redeemed, said actions for the foreclosure of the lien may be brought in the name of the city by the corporation counsel. When such action is brought by the city of Syracuse, all annual taxes, local assessments and water rates due the city of Syracuse, and which are a lien upon the lands sold, shall be satisfied from the proceeds of the sale of said lands as far as possible, and judgment for the deficiency, if any, of all annual taxes, local assessments and water rates due the city of Syracuse, and which are a lien upon the lands sold at the time of such sale, must be granted against any defendant or defendants in said actions personally liable therefor. The final judgments in such actions may direct the cancellation or satisfaction of record of any lien or liens of any party or parties to the action. The corporation counsel may bid for and purchase in the name of the city, upon sales under judgments in actions brought by said city to foreclose tax liens.

§ 45. Notice of foreclosure. Before any party shall proceed to foreclose the lien of a tax pursuant to the provisions of the preceding section, said party may give notice to the respective owners or mortgagees of the premises taxed that he intends to

commence an action to foreclose the lien of such tax, unless the respective tax is paid within two weeks from the date of the service of said notice; and the fees for serving such notices, not exceeding one dollar for each person served, must be added to and collected as a part of said taxes. Such notice may be served upon the owner of the lands taxed, if he live in Syracuse, personally, or by leaving at his residence; if he does not live in Syracuse, personally, or by mailing the same to him in a securely closed and post-paid envelope directed to him at his last known place of residence; if he is unknown, or if his place of residence can not be ascertained, by leaving the same with any occupant of the premises, and if the premises be unoccupied, by posting the same in a conspicuous place thereon. The service of such notice is not a condition precedent to the right to maintain the foreclosure action hereinbefore provided for, and the failure to serve the same is not a defense to such action.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 244.]

TROY

AN ACT to amend chapter six hundred and seventy of the laws of eighteen hundred and ninety-two, entitled "An act to amend chapter five hundred and ninety-eight of the laws of eighteen hundred and seventy, entitled 'An act to amend an act to incorporate the city of Troy, passed April twelfth, eighteen hundred and sixteen, and the several acts amendatory thereof, and also to amend other acts relating to the city of Troy,' and the acts amendatory of said chapter five hundred and ninety-eight, and to consolidate into one act several of the acts amending the charter of and other acts relating to the city of Troy and its departments, and to the inferior local courts therein," in relation to assessment of shares of bank stock.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section three of title seven of chapter six hundred and seventy of the laws of eighteen hundred and ninety-two, entitled "An act to amend chapter five hundred and ninety-eight of the laws of eighteen hundred and seventy, entitled 'An act to amend an act to incorporate the city of Troy, passed April twelfth, eighteen hundred and sixteen, and the several acts amendatory thereof, and also to amend other acts relating to the city of Troy,' and the acts amendatory of said chapter five hundred and ninety-eight, and to consolidate into one act several of the acts amending the charter of and other acts relating to the city of Troy and its departments, and to the inferior local courts therein," as amended by chapter four hundred and seventy-one of the laws of nineteen hundred and fifteen, is hereby amended to read as follows:

§ 3. Assessment of property. The assessors of the city shall between March first and May first in the year nineteen hundred and sixteen and January first and March first in the year nineteen hundred and seventeen and November first in the year nineteen hundred and seventeen, and January first in the year nineteen

hundred and eighteen, and May first and July first in the year nineteen hundred and eighteen, and thereafter as provided by law, ascertain by diligent inquiry all of the property and the names of all the persons taxable therein. The assessors shall assess in the manner prescribed by law all property, real and personal, in such city, not exempt by law from taxation, shall make a separate assessment roll for each ward and shall complete the assessment rolls, in the year nineteen hundred and sixteen, on or before June first; in the year nineteen hundred and seventeen, on or before April first; for the year nineteen hundred and eighteen, on or before February first; and in the year nineteen hundred and eighteen shall make a second assessment of property, the assessment rolls for it to be completed on or before August first of that year; and in each year thereafter they shall complete the assessment rolls on or before August first. The board of assessors shall not include in and as a part of the assessment rolls compiled, in the year nineteen hundred and sixteen, on or before June first; in the year nineteen hundred and seventeen, on or before April first; and in the year nineteen hundred and eighteen, on or before February first, any assessment of shares of bank stock of a bank or banking association located in the city of Troy, as required by sections twenty-three and twenty-four of the tax law. The board of assessors shall in the years nineteen hundred and sixteen and nineteen hundred and seventeen, on or before August first, review the statement or statements filed with them by the chief fiscal officer of every bank or banking association as required in section twenty-three of the tax law and shall fix and determine the value of the shares of stock of each such bank or banking association and shall file in their office a statement of such assessment compiled in the form required if included in and as a part of the assessment roll. They shall then immediately cause a notice to be published in the official newspapers in such city for a period of ten days stating that they have completed their assessment of shares of bank stock, that they have filed such assessments in their office where they may be seen and examined and that they will meet in their office in such city on a day succeeding the expiration of said notice to review the assessments and to hear any persons who feel themselves aggrieved. Complaints in relation to the

assessments of the shares of stock of banks and banking associations made as in this section provided shall be heard and determined as provided in section thirty-seven of the tax law. Immediately after such hearing, the board of assessors shall certify to the comptroller of the city of Troy a list of all such assessments of shares of bank stock of the banks or banking associations located in the city of Troy and the valuations so fixed by the board shall be by him entered in the original rolls and in the copy or copies of such assessment rolls required to be made as provided in section eight of this chapter in the proper parts and columns of the assessment rolls before the final revision and certification of such rolls by him and such assessments when so entered shall become a part thereof with the same force and effect as if such assessments had been originally made and entered in the assessment rolls by the assessors before such assessment rolls were first completed by them.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 273.]

AN ACT making an appropriation to pay an assessment levied against the state by the city of Troy for the construction of the River street pavement in such city.

Became a law May 20, 1916, with the approval of the Governor. Passed, three-fifths being present.
Accepted by the city.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The sum of five hundred and thirty dollars and seventy-five cents (\$530.75) is hereby appropriated out of any moneys in the treasury of the state, not otherwise appropriated, to pay an assessment levied by the city of Troy February twentieth, nineteen hundred and fourteen, against the state upon state lands in such city known as the north part of lots twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, and thirty-one, on the east side of River street for the construction of the River street pavement.

§ 2. The treasurer shall pay the moneys hereby appropriated to the city of Troy on the warrant of the comptroller upon vouchers presented and audited as provided by section twenty-one of the public lands law.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 644.]

WATERVLIET

AN ACT to amend chapter one hundred and eighty-four of the laws of nineteen hundred and eleven, entitled "An act to revise the charter of the city of Watervliet," in relation to collection of taxes.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Sections two hundred and seventy-five, two hundred and seventy-six, two hundred and seventy-seven, two hundred and seventy-eight and two hundred and seventy-nine of chapter one hundred and eighty-four of the laws of nineteen hundred and eleven, entitled "An act to revise the charter of the city of Watervliet," are hereby repealed.

§ 2. Such chapter is hereby amended by inserting, after section two hundred and seventy-four, two new sections, to be sections two hundred and seventy-five and two hundred and seventy-six thereof, to read as follows:

§ 275. Notice of receiving taxes; time for paying taxes; tax receipts. Immediately upon the delivery of the city roll and warrant to the chamberlain, he shall publish at least once a week, for two successive weeks, a notice in the official newspaper of the city, that he will attend at his office with said roll and warrant, after the first publication of said notice, Sundays and legal holidays excepted, from nine o'clock in the morning to four o'clock in the afternoon, to receive city, county and state taxes, and it shall be his duty to attend accordingly. State and county taxes shall be payable in one installment, and no deduction shall be made or allowed therefrom. General city taxes may be paid in two equal installments, payable respectively in January and July in each year. If the whole amount of any city tax on the tax roll be paid within twenty days after the first publication of the notice of receipt of such roll as above prescribed, a deduction of one per centum will be allowed. If one-half of the amount of

any city tax on the tax roll be paid within twenty days after the first publication of said notice, and one-half thereof be paid on or before the first day of July in the same year, no deduction shall be allowed and no interest or penalty shall be charged. On all taxes remaining unpaid after the expiration of twenty days from the first publication of such notice, except as herein otherwise provided, interest shall be charged at the rate of twelve per centum per annum to be computed from the first day of January of the current year. Immediately upon receiving any tax, the chamberlain shall enter in a column of a book prepared for the purpose, and opposite the names of the persons or corporations paying the same, the fact of payment and the date thereof, and shall give the person paying the same a receipt therefor. All receipts issued by the chamberlain for taxes paid to him, shall be numbered consecutively commencing with number one on the first receipt issued for taxes for any one year, and he shall not receipt for more than one year's taxes on the same property in one tax receipt, but shall use a separate and distinct series of numbers or receipts issued for the taxes of each year and for which the same is levied and assessed. The city clerk shall cause all tax receipts to be printed and numbered and firmly bound together in book form and to be in duplicate and each duplicate to bear the same number.

§ 276. Proceedings for collection of delinquent taxes. Whenever any taxes, or installments thereof, due and unpaid, shall remain unpaid after the fifteenth day of August in each year, the chamberlain shall prepare a statement or transcript of such unpaid taxes, and installments thereof, and shall deliver the same to the common council at its first regular meeting held in the month of December thereafter. The common council shall examine such statement or transcript and if it finds any tax, or installment thereon which is illegal or void, it may cancel the same, and direct that the amount so canceled, be inserted in the next annual budget. If it finds any tax assessed thereon against any person or persons for personal property, it shall direct the corporation counsel to collect the same by action in the city court. If it finds therein any tax, or installment thereof assessed against any corporation and such tax be not a lien on real property, then

it shall direct the corporation counsel to proceed to collect the same as in case of a tax on personal property or it may report such fact to the attorney-general of the state of New York, and it shall thereupon be the duty of the attorney-general to bring an action to sequestrate the property of such corporation in the same manner as now required by section three hundred and six of the tax law. If it shall appear to the common council that any lands assessed on any tax or assessment roll, are imperfectly described, it shall require the board of assessors to procure an accurate description of such property and return the same at once to the common council. For the purpose of procuring such description, the board of assessors may, if necessary, cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned with such description to the common council, and from the time of approval by the common council, the expense of such survey and map shall be a lien or charge upon such real property and be collected with the taxes thereon. Immediately after the board of assessors shall have returned to the common council the descriptions procured by said board and the amount of the expense chargeable against each lot or parcel, the common council shall by resolution approve the same and also all alterations or corrections in the statement or transcript made by it, and shall return the same so corrected to the chamberlain. The chamberlain shall thereupon examine such statement or transcript and if there remains thereupon unpaid any tax, or installment thereof, which is a charge on real estate, he shall add thereto a penalty of five per centum in addition to the interest at the rate of twelve per centum per annum, as in his act provided. He shall immediately prepare to advertise and sell such real estate as herein provided for the payment of such tax, or installment thereof, penalty, interest and the expense of conducting the sale. The penalty and expense so added and the expense of publication of the notice of sale and the list of lands to be sold, and the expenses of conducting the sale, and the expense of publication of the notice of unredeemed lands, shall be a charge on the lands liable to be sold and shall be added to the amount for which such lands are sold. The chamberlain shall immediately thereafter cause to be published at least

once in each week for six weeks in the official newspaper a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice and the succeeding days, be sold at public auction at the city hall in the city of Watervliet, to the highest bidder, to discharge such taxes, penalties, interest and expenses that may be due thereon and the time of such sale. Such list shall contain the names of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll in which such unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, penalties, interest, expenses and other charges against the property for the year advertised. On the days mentioned in said notice the chamberlain shall begin the sale of said real estate and continue the same from day to day until the whole thereof shall be sold.

§ 3. This act shall take effect November first, nineteen hundred and sixteen.

[Laws 1916, ch. 286.]

WHITE PLAINS

AN ACT to amend chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," in relation to the annual estimate and tax budgets and to the levy and collection of taxes.

Became a law April 7, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifty-eight of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 58. Annual financial statement of commissioner of finance. The commissioner of finance shall, on or before the first day of February in each year, publish in book or pamphlet form, verified by his oath or affirmation, a full and accurate statement of the financial condition of the city, showing the amount of receipts and expenditures of the city since the last annual report, and sources from which the funds have been derived and for what purpose expended; such publication to be accompanied by a statement in detail, in separate columns, showing the several funds belonging to the city, the amount drawn on each fund, and its then present condition, showing also the several debts of the city, when the same are payable and the rate of interest on each, and he shall file a copy of every such statement in the office of the state comptroller. He shall, also, on or before the first day of October preceding the expiration of the fiscal year, deliver to the common council a statement showing, in detail, the balances in the several funds at the beginning of the fiscal year, the amounts which have been received from all sources and credited to said several funds during such fiscal year, the amounts expended from each of said several funds and the balances then on hand in said several funds, with a statement, so far as he is able, of any expenditures that have been authorized against such funds and not yet actually expended.

§ 2. Section sixty of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 60. Annual estimate; tax budget. On or before October first, preceding the expiration of each fiscal year, the commissioner of finance shall make an estimate of the probable revenues to be received by the city during the said fiscal year, and also an estimate of the several sums of money which he deems necessary to pay the expenses of conducting the business of the city in each department and office thereof, and for the various purposes contemplated by the act, and otherwise by law for the succeeding fiscal year, and, also, to pay the principal and interest of any city indebtedness falling due during said year and not otherwise provided for, the cancellation of judgment against the city, as hereinafter provided, and the amount to be received for sinking fund or funds as herein provided, and, also, the probable amount necessary to defray the amount of tax to be levied in the city for the state, county and other lawful purposes. After he has made such estimates he shall submit them in writing, with such reasons for them in detail, as he may have to give, to the common council, which shall convene and consider such estimates. The common council shall hear any taxpayer who wishes to be heard in reference thereto, and after such hearing it may adopt such estimates so submitted to it, or diminish or reject any item therein contained, except such as relates to the city indebtedness or the estimated revenue, and on or before the twentieth day of said month, shall adopt the estimates as thus amended; but it shall not increase any item in such estimates for any department, office or purpose except by a two-thirds vote. When it shall have adopted the sums as herein provided, the same together with the amount to be raised for school purposes as hereinafter provided, shall be entered at large in its minutes and published in its proceedings. The several sums contained in the final estimates of revenue to be received by the city, applicable for such purpose, and of moneys necessary to be raised by tax, in addition thereto, to pay the expenses of conducting the business of the city, shall be and become appropriated in the amounts and for the several

departments, offices and purposes named therein for the following fiscal year. The several amounts specified in such final estimate as necessary to pay the expenses of conducting the business of the city and for the various purposes contemplated by this act and otherwise by law for the following fiscal year, after deducting that portion of the estimated revenues applicable for such purpose, shall constitute the tax budget, and the amount of such budget shall be levied, assessed and raised by tax upon the real estate and personal property liable to taxation in the city, in the manner hereinafter provided. If when the certificate of amount of tax to be levied in the city for the state, county and any other lawful purpose is received from the board of supervisors, it is ascertained that a sufficient sum has not been included in the annual tax budget to defray the same, the commissioner of finance shall recommend to the common council that a bond or certificate of indebtedness for such an amount as will pay the deficiency be issued and the common council, on receipt of such recommendation, shall direct the issue of a bond or certificate of indebtedness of the city for said amount, at a rate of interest not exceeding six per centum per annum, said bond or certificate of indebtedness and interest thereon to become due and payable at the office of the commissioner of finance not later than the first day of February next succeeding the date of issuance of said bond. The amount of said bond or certificate of indebtedness and interest payable thereon shall be included in the annual tax budget next succeeding the date of issue of the said bond or certificate of indebtedness. If after said certificate is received, it is ascertained that more than a sufficient amount has been included in the annual tax budget to pay the sum called for, the commissioner of finance and common council shall deduct the surplus from its next estimate of the probable amount needed to defray the tax for the state, county and any other lawful purposes specified in this act.

§ 3. Section seventy-four of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 74. Powers and duties of assessor. He shall perform all the duties imposed upon him by the provisions of this act, and

also perform the duties, possess the powers and be subject to the same obligations as the assessor of the various towns of this state, except as necessarily modified by this act. The annual assessment of property in said city shall be made during the months of March, April, May and June, and shall be completed by the assessor thereof on or before the first day of July in each year, who shall enter the assessments in books or volumes provided for that purpose, to be known, collectively, as the assessment roll of the city of White Plains and make and prepare a duplicate thereof. Immediately upon the completion of such roll the assessor shall deposit the same in his office for examination, and have published in the official newspaper of the city at least twice, of which the first publication shall be at least seven days before the day fixed therein for the hearing as hereinafter provided, a notice of the completion of said roll and the place where it is deposited (and no posting of such notice shall be required) and that he will sit for the ten days following the day fixed in said notice for the first hearing to hear the allegations and objections of all persons interested therein and to review and correct said roll. At the time and place designated in said notice and for ten consecutive days, exclusive of Sundays and legal holidays, the assessor shall sit and hear such allegations and objections and the assessment books shall be open to the inspection of all persons interested. During the time the assessor is reviewing said roll, he may add to or insert therein any property liable to taxation, and the assessment thereof, which may have been omitted, after giving personal notice to the owner or his agent and make such other corrections as may be proper, on application of any person aggrieved; and in making such corrections, said assessor shall have the same power and be subject to the provisions of law as the assessor of the several towns of this state. On or before the first day of August of each year, said assessor shall make and file in the office of the city clerk the correct and complete assessment roll, identifying each volume, except the last, by his signature and attach to the last volume the oaths required by law, signed by the assessor in duplicate, whereupon the said assessor shall give the notice required by section thirty-nine of the general tax law. The city clerk on or before the first day of October next following, shall deliver

the original roll to the board of supervisors of the county of Westchester, for the purposes heretofore specified, in which said board shall, after so doing, return said roll to the city clerk, and shall on or before the first day of November next following, deliver the duplicate of said roll to the commissioner of finance for the purpose of extending the tax thereon.

§ 4. Section eighty-four of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 84. Levy and collection of taxes. The territory of the city shall be divided into two tax districts, as follows: The first district shall embrace and include all of the territory of the city which was included within the former boundaries of the village of White Plains, together with all territory of the city contiguous thereto and extending in a southerly and easterly direction to a line drawn as follows: Beginning at a point in the center line of North street where the same is intersected by the former village boundary, thence southerly along the center line of North street to its intersection with the center line of Ridgeway, thence westerly along the center line of Ridgeway to its intersection with the center line of the old Mamaroneck road, thence northerly along the center line of the old Mamaroneck road to its intersection with the center line of Sound View avenue, thence westerly along the center line of Sound View avenue and the projection thereof to its point of intersection with the boundary line between the town of White Plains and the town of Scarsdale. The second district shall comprise all of the territory of the city not included in the first district. The common council, at a meeting duly called for that purpose, at such time and place, and upon such notice as the common council may prescribe, after having given all persons interested an opportunity to be heard, shall have power, by a majority vote of its members to alter and change the boundaries of said tax districts whenever the extension of the water and sewerage system or the police and fire protection may, in their judgment, render it necessary. All sums adopted by the common council in the tax budget for any year shall be assessed on all the real and personal estate in the said two tax districts of

said city (except city property and property exempt by law) in proportion to the advantages and benefits then received from the city government by the person and property in said districts, as hereinafter provided, and shall be extended by the commissioner of finance. All of the items of said tax budget except (1) the expense of maintaining the system of sewerage of said city, the interest on the sewer bonds, and that portion of the sinking fund annually necessary to provide for the ultimate redemption of said sewer bonds, (2) any deficiency resulting from the operation of the water system of said city, including the payment of interest on the water bonds, and providing for a sinking fund annually necessary to provide for the ultimate redemption of said water bonds, (3) the cost of maintaining the police and fire departments and of removing garbage, shall be assessed upon both of said districts, and shall be paid by said two districts in proportion to the total assessed valuation of each of said districts, and the rate of tax in the second district shall be fixed accordingly. In addition to said tax, the first district shall bear the entire expense of the items of said budget not included in said assessment upon both of said districts, and the rate of tax in the first district shall be fixed accordingly. Such assessment shall be according to the valuation of such real and personal estate in the assessment rolls for said year and the amount thus extended shall be recorded and known in all proceedings as "tax." All the taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the second day of January and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of July. All taxes shall be and become liens on the real estate affected thereby on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid. The second half of the tax on real estate which is due as hereinbefore provided on the first day of July following the payment of the first half, may be paid on the second day of January or at any time thereafter, providing the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to July first a discount shall be allowed from the date of payment to July first at the rate of four per centum per annum. The

commissioner of finance shall complete the roll and deliver it to the city clerk on or before the twenty-ninth day of November in each year. The city clerk shall redeliver said roll to the commissioner of finance on or before the first day of December in each year with a warrant annexed to each volume under the corporate seal signed by the mayor and clerk of said city, commanding him to receive, levy and collect from the owners of the several lots and plots and from the several persons, companies, corporations and associations named in the roll, the several sums mentioned in such roll opposite the property owned by them, in the manner provided in this act, and if any tax levied or assessed shall remain unpaid at the expiration of the time mentioned in the notices, require to issue to a city marshal of the city, a warrant signed by the commissioner of finance, commanding said city marshal to levy and collect by distress and sale the tax so assessed and fees. The commissioner of finance shall each year receive and collect the relative proportion of the installments payable on the second day of January and the first day of July respectively, as hereinafter provided.

§ 5. Section eighty-five of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 85. Notice of receipt of tax roll; payment of taxes to commissioner of finance. After receiving said tax roll and beginning on the second day of January in each year, the commissioner of finance shall cause notice of the receipt thereof by him to be published in the official newspaper once a week for three successive weeks, that the same has been left with him for collection, and that for thirty days thereafter the first installment of tax may be paid to said commissioner of finance without an additional charge. For thirty days succeeding, interest at the rate of six per centum per annum from the date the tax became a lien to the date of payment thereof; upon any tax paid thereafter interest at the rate of eight per centum per annum from the date the tax became a lien to the date of payment shall be collected. No further notice than that herein required shall

be deemed necessary either in the case of property owned by a resident or a nonresident. Except that any person or corporation, whether a resident or nonresident of the city, who is the owner of or liable to assessment for an interest in real property in the city, may file with the commissioner of finance of the city a notice stating his name, residence and post-office address, or in the case of a corporation, its principal office, a description of the premises, with its number or other designation on the city tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The commissioner of finance shall within twenty days after receiving such tax roll, or any other warrant for the collection of taxes, mail to each person or corporation filing such notice at the post-office address stated therein a duplicate tax bill for all taxes upon such real property included in said tax roll, or such other warrant. The commissioner of finance shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum of ten cents shall be collected with such taxes. But the failure of the commissioner of finance to mail such duplicate tax bill shall not invalidate such taxes, nor prevent the accruing of any interest or penalty imposed for the nonpayment of taxes, nor prevent the sale of such property for the nonpayment of such taxes, nor prevent the sale of a tax lien of said property for the nonpayment of such taxes, as provided in this act.

The commissioner of finance shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying a tax, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment roll and the assessed valuation thereof and for personal property or special franchise tax the amount thereof, the name of the person to whom the same is assessed, the amount of such tax and the date of delivery to him of the assessment roll, on account of which such tax is paid. For the purpose of giving such a receipt, the said commissioner of finance shall have a book of blank receipts so arranged that when a receipt is drawn therefrom, the corresponding stub or receipt will remain. The commissioner of finance shall prescribe the form of such receipts, stubs and books and on the back of such receipts there

shall be printed a statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable within the city, the tax rate and the total taxes, together with a summary of the tax budget. At least ten days before the second installment of tax upon said roll shall become due, the treasurer shall publish and mail in the same manner a similar notice of the times of payment and penalties and fees attaching to said second installment of tax, which penalties and fee shall be the same as upon the first installment of said tax.

§ 6. Section eighty-six of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 86. Notice to delinquents. If any tax, or installment thereof, shall remain uncollected at the expiration of one hundred and fifty days from the date the same became a lien the commissioner of finance shall give a written or printed notice to the person, corporation or association against whom such tax, or installment thereof, stands charged. Said notices shall bear even date, and shall require said persons, corporations or associations to pay such unpaid tax, or installment thereof, to said commissioner of finance at his office within the term of thirty days thereafter with interest thereon at the rate of eight per centum per annum from the date the tax became a lien to the date of payment thereof. Such notice may be served personally or by leaving the same at the residence or place of business of such person, corporation or association or by mail. The person or persons serving such notice, if served by a person other than the commissioner of finance, shall be designated by him, and an affidavit by such person or persons of the service of such notice shall be deemed evidence in all courts and places; said notice so served shall be deemed a full compliance with the statute, which requires a collector of taxes to call at least once on the person taxed or at the place of his usual residence and demand the payment of taxes charged on his property. Nothing in this section shall be deemed

to require such notice to be given to unknown owners or non-residents of the city, whose residence or reputed place of residence is not known and who have no registered agent residing in said city.

§ 7. Section eighty-nine of chapter three hundred and fifty-six of the laws of nineteen hundred and fifteen, entitled "An act to incorporate the city of White Plains," is hereby amended to read as follows:

§ 89. Sales of tax liens for taxes and assessments; proceedings. The right of the city to receive taxes, assessments and water rents and the lien thereof, may be sold by the city, and after such sale shall be transferred, in the manner provided by this title. The right and lien so sold shall be called "tax lien" and the instrument by which it is assigned shall be called "transfer of tax lien." Whenever any tax on lands or tenements, or any assessments on lands or tenements for local improvements, shall remain unpaid for the term of two years from the time the same shall have been fully confirmed, so as to be due and payable, and also whenever any water rents in said city shall have been due and unpaid for the term of two years from the time the same shall have been due, it shall and may be lawful for the commissioner of finance to advertise the tax liens on the said lands and tenements or any of them for sale, including in such advertisement the tax lien for all items up to a day named in the advertisement, and by such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount of such tax, assessment or water rents, with the said penalties thereon so remaining unpaid, together with the interest thereon at the rate of eight per centum per annum to the time of payment, with the charges of such notice and advertisement, to the said commissioner of finance and notice shall be given by such advertisement that if default shall be made in such payment the tax lien on such lands and tenements will be sold at public auction at a day and place therein to be specified, for the lowest rate of interest, not exceeding twelve per centum per annum, at which any person or persons shall offer to take the same in consideration of advancing the said tax, assessment and water rents and penalties as the case

may be, the interest thereon as aforesaid to the time of sale, the charges of the above mentioned notices and advertisement and all other costs and charges accrued thereon; and if, notwithstanding such notice, the owner or owners shall refuse or neglect to pay such tax, assessment, water rents and penalties, with the interest as aforesaid, and the charges attending such notice and advertisement, then it shall and may be lawful for the said commissioner of finance to cause such tax lien on such lands and tenements to be sold at public auction, for the purpose and in the manner expressed in the said advertisement, and such sale shall be made on the day and at the place for that purpose mentioned in the said advertisement, and shall be continued from time to time, if necessary, until all the tax liens on the lands and tenements so advertised shall be sold. But the tax lien on houses or lots, or improved or unimproved lands, in the city of White Plains, shall not be hereafter sold at public auction for the nonpayment of any tax, assessment or water rents which may be due thereon, unless notice of such sale shall have been published once in each week successively for one month in the official newspaper of the city, which advertisement shall contain, appended to said notice, a particular and detailed statement of the property the tax lien on which is to be sold. Or the said detailed statement and description, instead of being published in the official newspaper of the city, shall, at the option of the said commissioner of finance, be printed in a pamphlet, in which case copies of the pamphlet shall be deposited in the office of the said commissioner of finance and shall be delivered to any person applying therefor. And the notice provided for in this section to be given of the sale of tax liens on houses and lots and improved and unimproved lands shall also state that the detailed statement of the taxes, assessments or water rents and the property taxed, assessed, or on which the water rents are unpaid, is published, in the official newspaper of the city, or in a pamphlet, as the case may be, and that copies of the pamphlet are deposited in the office of the said commissioner of finance and will be delivered to any person applying for the same. No other notice or demand of the tax, assessment or water rent shall be required

to authorize the sale of tax liens on any lands and tenements as hereinbefore provided. The commissioner of finance may cancel any certificate or lease for unpaid taxes, assessments and water rents, held by the city of White Plains, or to which the city has acquired the right, and upon such cancellation the lien of such tax, assessment or water rent shall be the same as if no sale for such unpaid tax, assessment or water rent had been made.

§ 8. This act shall take effect immediately.

[Laws 1916, ch. 167.]

TOWNS**Clifton**

AN ACT for the relief of the town of Clifton in the county of Saint Lawrence.

Became a law April 3, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The assessors of the town of Clifton, in the county of Saint Lawrence, are hereby authorized to file in the office of the comptroller and of the conservation commission copies of the assessment-roll of such town for the year nineteen hundred and twelve, and the comptroller is hereby authorized and empowered to take action relative to the assessment of state lands upon such roll in the same manner and with the same effect as if the assessors had on or before August first, nineteen hundred and twelve, fully complied with the requirements of section twenty-two of the tax law.

§ 2. Upon the approval of such assessment by the state comptroller, as required by section twenty-two of the tax law, the board of supervisors of the county of Saint Lawrence shall cause to be reassessed and levy upon the lots or parcels of wild or forest lands belonging to the state described in said assessment-roll the taxes for the year nineteen hundred and twelve, and shall direct the collection thereof, and any such tax which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and twelve against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 180.]

Coeymans

AN ACT directing the supervisor of the town of Coeymans, Albany county, to pay over to the treasurer of the village of Ravena certain moneys collected in such village on account of highway taxes of such town.

Became a law March 20, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Coeymans, Albany county, is hereby authorized and directed to pay to the treasurer of the village of Ravena the sum of twelve hundred and forty-six dollars and sixty-four cents being the amount of taxes levied against property within the village of Ravena by the board of supervisors of the county of Albany on account of the highway fund of such town, notwithstanding the fact that subsequent to the completion, filing and delivering of the assessment-roll of such town the territory included within the village was incorporated as such village, and such money became applicable only to the working and repairs of the highways of the town of Coeymans outside of the incorporated village of Ravena. Such money when received by the treasurer shall be applied to the street fund of such village.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 49.]

Genesee Falls

AN ACT to provide for the assessment for school purposes of certain state lands in the town of Genesee Falls, Wyoming county.

Became a law March 25, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The lands owned by the state and situate in school district number two in the town of Genesee Falls, Wyoming county, New York, constituting a portion of Letchworth park, the

full title to which was vested in the state upon the death of William Prior Letchworth on December first, nineteen hundred and ten, exclusive of the improvements thereon erected by the state, shall be assessed in such school district for school purposes in the same manner as other real property owned by persons or corporations therein, and the comptroller shall hereafter pay the school authorities of such school district the amount of taxes levied upon such land of the state for school purposes by virtue of this act out of any moneys hereafter appropriated for the payment of assessments for local improvements on property owned by the state.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 88.]

Middlebury

AN ACT legalizing the several acts of the town board of the town of Middlebury and the action of the board of supervisors of the county of Wyoming in levying and assessing certain taxes on the property within a lighting district in such town.

Became a law April 17, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the acts and proceedings of the town board of the town of Middlebury in the county of Wyoming prior to and including the twelfth day of December, nineteen hundred and twelve, and all the acts and proceedings of the board of supervisors of such county in levying and assessing a tax upon the taxable property of the inhabitants of such town, situate within the lighting district of such town, for the care and maintenance of the lighting system and for supplies furnished therefor are hereby legalized, ratified and confirmed and the tax so levied and assessed is hereby declared to be valid and a lien upon the property upon which the same was levied and assessed to the same extent and with the same force and effect as if such boards and each of them, had complied with all the provisions of the law in levying and assessing such tax. This act shall not affect any action or proceeding now pending in any court.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 409.]

Oswegatchie

AN ACT to repeal chapter one hundred and twenty-seven of the laws of eighteen hundred and sixty-six, entitled "An act relative to the collection of taxes in the town of Oswegatchie, in the county of Saint Lawrence."

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter one hundred and twenty-seven of the laws of eighteen hundred and sixty-six, entitled "An act relative to the collection of taxes in the town of Oswegatchie, in the county of Saint Lawrence," as amended by chapter eighty-one of the laws of eighteen hundred and eighty-one and chapter four hundred and fifty-five of the laws of nineteen hundred and seven, is hereby repealed.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 274.]

Perrysburg

AN ACT directing the supervisor of the town of Perrysburg, Cattaraugus county, to pay over to the treasurer of the village of Perrysburg certain moneys collected in such village on account of highway taxes of such town.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Perrysburg, Cattaraugus county, is hereby authorized and directed to pay to the treasurer of the village of Perrysburg the amount of taxes levied against property within the village of Perrysburg by the board of supervisors of the county of Cattaraugus on December ninth, nineteen hundred and fifteen, on account of the highway fund of such town and collected and paid to such supervisor, notwithstanding the fact that subsequent to the completion, filing and delivering of the assessment-roll of such town the territory included

within the village was incorporated as such village, and such money became applicable only to the working and repairs of the highways of the town of Perrysburg, outside of the incorporated village of Perrysburg. Such money when received by the treasurer shall be applied to the street fund of such village.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 270.]

Rye

AN ACT to provide for the payment of unpaid school taxes in the town of Rye, Westchester county, to the several school districts and joint school districts in such town.

Became a law March 9, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The boards of education or the school trustees of the several school districts and joint school districts in the town of Rye, Westchester county, are hereby empowered to agree with the supervisor of such town upon the amount of unpaid school taxes due prior to the year nineteen hundred and eleven to the several school districts and joint school districts in such town, and when such several amounts are agreed upon a detailed report of the same shall be signed by the supervisor and treasurer of the several school districts and joint school districts in such town, filed in the office of the receiver of taxes of such town, and a duplicate of such report made and filed with the supervisor of the town of Rye; which reports shall show the names of the parties, land affected, the amounts due for school taxes and the year when the tax became due.

§ 2. Within sixty days after such detailed report is filed with the supervisor and receiver of taxes of the town of Rye, showing the face amount of such school taxes, the supervisor of such town under a resolution of the town board, may borrow upon the faith and credit of the town of Rye a sum not exceeding the whole amount of unpaid taxes so reported, and for the sum so borrowed he shall issue in the name and under the seal of the town of Rye the bonds or certificates of indebtedness thereof, signed by such

supervisor and countersigned by the town clerk, to bear interest at a rate of not more than six per centum per annum, to be in amounts of not more than one thousand dollars nor less than one hundred dollars, each to be payable at such times as shall be determined by a resolution of the town board and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds or certificates of indebtedness and of the amount and time of payment thereof shall be kept by the town clerk, and from the proceeds of such bonds or certificates of indebtedness the supervisor shall pay to the treasurer of the several school districts and joint school districts the amount of unpaid school taxes at their face value, as shown by such detailed reports to be due the several districts out of the proceeds arising from the sale of such bonds or certificates of indebtedness.

§ 3. The receiver of taxes shall collect such unpaid school taxes included in such report with interest and penalties thereon, and shall keep a separate account of such taxes, and pay the moneys so collected to the supervisor of the town of Rye on or before the first day of each month, which moneys shall become the general funds of the town of Rye. The receiver of taxes shall file on or before the fifteenth day of September of each year with the town board an itemized statement of the school taxes collected, and the amount remaining uncollected from the several school districts and joint school districts.

§ 4. Such bonds or certificates of indebtedness at their maturity, and the interest thereon, shall be paid by the town of Rye out of the town of Rye funds, or moneys raised by tax levy on the assessable property of such town.

§ 5. This act shall take effect immediately.

[Laws 1915 ch. 39]

Salisbury

AN ACT for the relief of the town of Salisbury in the county of Herkimer.

Became a law May 3, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Salisbury in the county of Herkimer shall cause to be made a correct account of

the unpaid taxes of the year nineteen hundred and twelve, upon lands of residents, nonresidents and corporations in said town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such cases made and provided, and shall add to the assessment-roll of the said town of Salisbury for the year nineteen hundred and fifteen such of said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as relieved taxes of such year.

§ 2. The board of supervisors of Herkimer county shall cause to be reassessed and levy upon the lots or parcels of land described in said account the taxes so added by the supervisor, and shall direct the collection thereof, and any of said taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the year nineteen hundred and fifteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1915, ch. 504.]

Webb

AN ACT for the relief of the town of Webb, in the county of Herkimer.

Became a law April 6, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The supervisor of the town of Webb, in the county of Herkimer, shall cause to be made a correct account of the unpaid taxes of the years nineteen hundred and twelve, nineteen hundred and thirteen and nineteen hundred and fourteen, upon lands of residents, nonresidents and corporations in such town which should have been returned to the comptroller pursuant to section one hundred of the tax law and the statutes in such case made and provided, and shall add to the assessment-roll of the town of Webb for the year nineteen hundred and sixteen such of

said taxes as have not heretofore been admitted or paid by the comptroller, describing them thereon as releived taxes of such year.

§ 2. The board of supervisors of the county of Herkimer shall cause to be reassessed and levied upon the lots or parcels of land described in such account the taxes so added by the supervisor of the town of Webb, and shall direct the collection thereof, and any of such taxes which shall not have been paid to the town collector shall be returned by him to the county treasurer and state comptroller as though they were originally levied as taxes for the years nineteen hundred and twelve, nineteen hundred and thirteen and nineteen hundred and fourteen against the lands affected.

§ 3. This act shall take effect immediately.

[Laws 1916, ch. 136.]

VILLAGES**Churchville**

AN ACT to amend chapter nine hundred and forty-one of the laws of eighteen hundred and sixty-seven, entitled "An act to amend and consolidate the several acts relating to the charter of the village of Churchville, in the county of Monroe," in relation to limitation of power of trustees to levy village tax.

Became a law April 15, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one of title six of chapter nine hundred and forty-one of the laws of eighteen hundred and sixty-seven, entitled "An act to amend and consolidate the several acts relating to the charter of the village of Churchville, in the county of Monroe," as amended by chapter four hundred and thirteen of the laws of eighteen hundred and eighty-eight, is hereby amended to read as follows:

§ 1. The trustees of the said village shall have power to raise, levy and collect by a tax upon the taxable inhabitants and property in said village, for the purchase of any real or personal property for the use of said corporation, and to carry out the general objects and defray the ordinary expenses thereof, such sums as they shall deem proper, not exceeding fifteen hundred dollars in any one year; and also such additional sums as shall be authorized by a vote of the electors who are taxable for real or personal property at the annual meeting for the election of officers in each year or at a special election duly called in accordance with the village law.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 212.]

Ilion

AN ACT to amend chapter three hundred and fifteen of the laws of eighteen hundred and ninety-five, entitled "An act to amend and consolidate the several acts relating to the village of Ilion," in relation to boundaries and to assessors.

Became a law March 9, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one and section twenty-six of chapter three hundred and fifteen of the laws of eighteen hundred and ninety-five, entitled "An act to amend and consolidate the several acts relating to the village of Ilion," are hereby amended to read, respectively, as follows:

§ 1. Boundaries. The territory comprised within the following limits shall constitute the village of Ilion: Beginning at the intersection of the westerly line of the town of German Flats in the county of Herkimer and state of New York, with the northerly line of said town of German Flats, which point is the northwest corner of said town of German Flats; running thence southerly along the westerly line of said town of German Flats to a point one hundred fifty feet southerly of the intersection of the southerly line of Newton street extended westerly with said town line; thence easterly in a line parallel with and one hundred fifty feet distant from the southerly line of Newton street extended westerly, to a point in the easterly line of the Barringer road, said point being one hundred fifty feet southerly of the intersection of the Barringer road and the southerly line of Newton street; thence southerly along the easterly line of the Barringer road to the division line between the lands formerly of Loren Delong and the lands of John Devendorf; thence easterly along said division line and an extension and continuation of the same easterly until it intersects the westerly line of the lands of the Ilion Cemetery Association extended southerly; thence northerly along the said line, so extended, to the southwest corner of the lands of said Ilion Cemetery Association; thence easterly along the southerly line of the lands of the said Ilion Cemetery

Association to the southeast corner of the same; thence northerly along the easterly line of the lands of said Ilion Cemetery Association to a point five hundred feet southerly of the former corporation line of said village of Ilion; thence easterly in a line parallel with the former corporation line aforesaid until it intersects the former easterly boundary line of the village of Ilion extended southerly five hundred feet; thence northerly in a direct line to the former easterly boundary line of the village of Ilion; thence along the same northerly and in a direct line which is a continuation or extension of the same northerly to the northerly boundary line of the town of German Flats, which point is supposed to be the center of the barge canal, thence westerly along the northerly line of the town of German Flats to the place of beginning.

§ 26. Assessors. At the first meeting for the election of officers under this act there shall be elected one assessor, who shall serve for three years from the time of his election; and thereafter there shall be elected at each annual meeting one assessor, who shall hold his office three years and until his successor shall be qualified. Each assessor shall receive for his services such compensation as the board of trustees may allow, not exceeding three dollars per day for the time actually spent in the performance of his duties.

§ 2. This act shall take effect **immediately**.

[Laws 1916, ch. 24.]

Mohawk

AN ACT in relation to the levying of unpaid taxes and assessments in the village of Mohawk, Herkimer county.

Became a law April 25, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The clerk of the village of Mohawk is hereby directed to make a correct account of all unpaid taxes upon lands of residents, non-residents and corporations in said village, heretofore

returned by the collector as unpaid in the years nineteen hundred and thirteen, nineteen hundred and fourteen and nineteen hundred and fifteen.

§ 2. The assessors of the village of Mohawk shall add to the assessment-roll of said village, for the year nineteen hundred and sixteen, such of said taxes described in said account as have not heretofore been admitted or paid describing them thereon as relieved taxes of such year.

§ 3. The trustees of the village of Mohawk shall cause to be reassessed and levy upon the lots or parcels of land described in said account the taxes so added by the assessors and shall direct the collection thereof, and any of said taxes which shall not have been paid to the village collector shall be returned by him as though they were originally levied as taxes for the year nineteen hundred and sixteen against the lands affected.

§ 4. This act shall take effect immediately.

[Laws 1916, ch. 306.]

White Plains

AN ACT legalizing the acts and vote of the electors of the village of White Plains, in relation to borrowing money upon the bonds of said village for the purpose of improving its fire alarm system, and completing and altering fire houses.

Became a law March 5, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the acts and votes of the voters of the village of White Plains, Westchester county, upon the submission of the following proposition: "Shall the village of White Plains borrow upon its bonds a sum not exceeding six thousand dollars for the purpose of extending and improving the fire alarm system of said village, completing the construction of the fire house for Hope engine company, number one, and for making additions and alterations to the patrol and independent fire houses in said village, said bonds to be dated December first, nineteen hundred and thirteen, to be payable in twelve equal annual instalments

on the first day of December, in each of the years, nineteen hundred and eighteen to nineteen hundred and twenty-nine, inclusive, bearing interest at the rate not exceeding five per centum per annum, payable semi-annually on the first day of June and December, in each year, and shall an annual tax be levied sufficient to pay the principal and interest of said bonds as the same shall become due?" at the election held in said village on the eighteenth day of November, nineteen hundred and thirteen, are hereby ratified, legalized and confirmed, notwithstanding any defect or irregularity or omission of any legal requirements in such acts and proceedings, and the village of White Plains, Westchester county, is hereby authorized to borrow such money upon the credit of said village for the purposes and in the manner set forth in said proposition.

§ 2. This act shall not affect any action or proceeding now pending in any court.

[Laws 1915, ch. 35.]

CONSOLIDATED INDEX

**TAX LAW, CONSTITUTIONS, GENERAL AND SPECIAL
LAWS**

Italics Refers to Laws Other Than Tax Law Proper

CONSOLIDATED INDEX

[Italics refers to laws other than Tax Law proper.]

	PAGE
Abandonment of lot divisions after ten years, method.....	38
<i>Absentee owners, school tax, how assessed for</i>	299
<i>Abstracts of title, city of Syracuse, to show unpaid state and county taxes</i> ...	498
Academy of music, exemption of.....	11
Account sent by non-resident for collection, exemption of.....	10
Accounts due, defined as personal property.....	6
Accumulating fund associations, exempt from organization tax.....	119
Action	
<i>chattel, cannot be maintained to recover, which has been seized for collection of a tax</i>	248
<i>collect taxes, method in city of Watervliet</i>	590
corporation taxes, to collect, by attorney-general.....	186
<i>deed of county treasurer, comptroller or county judge, to set aside, must be brought within five years after expiration of redemption period</i>	90
<i>foreclose certificate of sale on village tax sale in certain villages</i>	456
mortgage tax, to enforce payment of.....	186
penalties in reference to stock transfer tax, to enforce.....	196
<i>right of, for taking or injuring property exempt from execution is also exempt</i>	244
<i>school tax in arrears, may be brought by trustees of school district</i>	304
state board of tax commissioners or comptroller, affecting, continue as to state tax commission.....	138
stock transfer tax, to enforce payment of.....	195
surplus resulting on tax sale in hands of supervisors, for payment of....	208
<i>taxation, judge not disqualified by reason of being a taxpayer</i>	355
transfer taxes, to enforce payment and penalty against company or person delivering decedent's assets contrary to section 227.....	150
<i>villages, to recover unpaid taxes</i>	454
<i>Adirondack park, town indebtedness, limitation of</i>	413
Administrator	
<i>assessments may be made to, in second class cities</i>	391
property held by, assessment of.....	32
<i>taxes, must pay, after debts entitled to preference under state or federal laws</i>	248
transfer tax.....	248
beneficiary, shall collect from.....	147
contingent remainders, bonds or securities may be deposited against, with the comptroller or county treasurer.....	165
expectant estates and remainders, may make composition of, with the attorney general and comptroller.....	158
liable for, personally, until paid.....	146
property to pay, authorized to sell.....	147
stock or other obligation in name of decedent in this state, foreign, must pay on transfer of.....	149
Affidavits may be taken by tax commission and designated employees.....	108
Agent, assessment of property held by.....	32
Agent, of foreign creditor, to report statement of debts owing from residents to county treasurer.....	33
Agricultural association, exemption of exhibition grounds.....	9
Agricultural societies and associations exempt from franchise tax.....	123
Albany, city of	
banks of, to receive all deposits of transfer taxes by comptroller.....	164
<i>rate of taxation made uniform and certain laws repealed</i>	549
Albany county	
surrogate's transfer tax clerk, appointed by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
transfer tax appraiser in, appointment and salary.....	337
<i>Aliens, real property of, subject to taxation</i>	550
<i>Amsterdam, city of, maximum amount that can be levied for taxes</i>	550
Ancillary letters testamentary, notice must be given comptroller of application for.....	151

	PAGE
Animal law enforcement association or, corporation	8
exemption of.....	143
property left to, exempt from transfer tax.....	108
Annual report to legislature by tax commission.....	145
Antiques, exempt from transfer tax if given to municipal corporation within two years after transfer.....	145
Appeal	
appraisal, to surrogate in reference to transfer tax, within sixty days of his determination.....	202
certiorari proceeding to review assessment.....	202
preference of	394
<i>local improvements in second class cities, none allowed, in action involving assessments on taxes for</i>	113-116
Appeals, equalization, to tax commission.....	115
costs	114
determination by tax commission.....	113
forms, rules and regulations to be prescribed by tax commission.....	115
method of carrying out commissions equalization.....	206
Application for	
cancellation personal property tax for disability to pay or for want of jurisdiction	95
cancellation of tax sale.....	88
comptroller's deed of unredeemed land.....	204
levy where taxpayer removed from county.....	133
refund of franchise taxes.....	202
refunds of taxes on court order.....	95
setting aside cancellation of tax sale.....	134
writ of certiorari to review franchise taxes.....	380
Appointment declared void by court, creates vacancy in the office of public officers and may be filled by appointment or election.....	36
Apportionment	
assessors, in special districts.....	407
debts, on division of towns.....	289
<i>drainage tax, by drainage commissioners</i>	204
county court, when more than one parcel erroneously assessed.....	176
mortgage taxes, by tax commission.....	480, 481, 492
<i>Nassau County</i>	37
nineteen seventeen, year.....	37
school districts, in case of alteration of district.....	37
supervisor, in case of failure of assessors to act.....	204
tax on real property assessed as one parcel but belonging to two or more owners, by county court.....	249
Appraiser, transfer tax, taking fee or reward, guilty of misdemeanor.....	5
Appurtenances, telegraph and electrical, defined as real property.....	104
Article 6, applies to tax sales held by county treasurers.....	5
Articles erected upon, under and above land, defined as real property.....	
Assessment	
<i>false statement in reference to, constitutes a misdemeanor</i>	107
methods of, in state to be investigated by tax commission.....	562
<i>reduction, after levy of taxes by assessors in New York city</i>	89
regularity of, established by outstanding certificate of sale by comptroller for two years after expiration of redemption period.....	42, 198-204
review of, by certiorari.....	423
<i>towns with population of 3,000, in counties of 300,000, exclusive of New York and Kings, adjoining city of over 250,000, special provisions as to</i>	
Assessment for	
<i>fire tax in towns</i>	421
<i>garbage tax in towns</i>	422
<i>labor for removal of snow</i>	327
<i>lighting tax in towns</i>	420
<i>local improvements against state lands</i>	375
<i>sewer tax, town</i>	413-415
<i>sidewalk tax, town</i>	417-420
<i>soldier's burial plot taxes</i>	423
<i>water tax in towns</i>	421
Assessment of	
personal property subject to deduction for debts.....	12
property throughout state, tax commission has general supervision of....	108
real and personal property must be at full value.....	12
real property for unpaid taxes governed by provisions applying to non-residents	71
<i>school taxes by trustees</i>	296
Assessment map, Nassau and Westchester counties.....	477, 517

Assessment-roll

	PAGE
apportionments	
appear on	37
column for, on town roll.....	24
entered by assessors before completion.....	37
bank stock	24, 26, 27
assessed where bank located.....	15
capital stock	15, 24
completion of, when.....	33, 35
city	
charter, notice to conform with.....	34
delivered to a supervisor at end of fifteen day period.....	36
inspection period fifteen days at city clerk's office.....	35
filed with city clerk by September 1st.....	35
land, exclusive of improvements, additional column for.....	24
notice of completion, posting and publishing.....	35, 36
clerical errors, correction of, by board of supervisors.....	53
collector, correction by, on order of county court apportioning assessment of real property erroneously assessed as one parcel.....	204
collector to return original to county treasurer.....	75
copy of, to be left with assessor for inspection.....	33
correction of, by board of supervisors.....	51, 52
delinquent assessor, name of and cause for, to be added to.....	37
description of real property to be corrected by board of supervisors.....	51
<i>descriptions necessary, in second class cities.....</i>	<i>391</i>
<i>dogs, names of owners to be annexed by assessors before delivery to board of supervisors.....</i>	<i>279</i>
<i>drainage tax</i>	<i>289-291</i>
error in	
corrected by board of supervisors upon petition of assessors.....	51, 52
description real estate not to invalidate assessment.....	51
<i>manifest, correction of, by board of supervisors.....</i>	<i>277</i>
name of owner of real property does not invalidate assessment.....	51
exempt property	
partially, listed with taxable property.....	24
separate part for.....	24
form of	
approved by tax commission.....	23
prescribed by tax commission.....	23, 107
<i>fee to supervisor for making copy of.....</i>	<i>277</i>
<i>fire tax, towns.....</i>	<i>422</i>
<i>garbage tax</i>	<i>422</i>
grievance day, when.....	33, 34
illegally assessed property may be reassessed by board of supervisors.....	53
<i>lighting tax</i>	<i>420</i>
majority of assessors may make valid.....	35, 37
manifest errors, correction of, by board of supervisors.....	53
<i>Nassau county</i>	<i>480</i>
non-residents, notice of completion of, to.....	34
notice of completion of, posting and publishing.....	33
oath, form of, for assessors.....	35
<i>Ogdensburg, city of, date for completion.....</i>	<i>582</i>
omissions corrected by board of supervisors upon petition of assessors.....	51, 52
omitted property, due to incorrect description, may be added the following year	51
owner of real property, name of, for identification only.....	51
partially exempt property, listed with taxable property.....	24
parts of	23, 24
payments of taxes, date of, to be entered by collector.....	61
personal property	24
preparation of	23-25
real estate or property	
assessed erroneously as one parcel, apportionment by county court..	204
described improperly, may be stricken from roll by board of supervisors	51
description, error in, not to invalidate assessment.....	51
description of	23, 24
error in description, to be corrected by board of supervisors.....	51
linear dimensions of, to be stated.....	24
owner, name of, for identification only.....	51
quantity of, to be stated.....	24

Assessment-roll — (Continued)

	PAGE
reassessment by	
assessors, on order of supreme court.....	110
board of supervisors, property held by court to have been illegally assessed	53
supervisor, after rejection of taxes by comptroller.....	77
supervisor, after rejection of taxes by a county treasurer.....	71
regulations for preparation and use of, by tax commission.....	25
rents reserved, of non-residents, board of supervisors may correct roll.....	51
rules for preparation and use of, by tax commission.....	25
school district, column for, on town roll.....	24
<i>second class cities</i>	891
<i>sewer tax</i>	415
<i>sidewalk tax, town</i>	418
<i>snow removal</i>	329
special district, column for, on town roll.....	24
special franchise	24
state lands	25
tax map, description by.....	24
taxes	
amount of, inserted by board of supervisors.....	54
columns for state, county, city, town, highway and special district.....	24, 25
date of payment of, to be entered by collector.....	61
town	
<i>adopted by villages</i>	443
assessors retain one copy.....	36
board of supervisors may require additional copies.....	36
board of supervisors may change date for filing.....	36
certified copy, delivered to town clerk by September fifteenth.....	36
<i>column, separate, for village property</i>	335
<i>errors corrected for school taxes</i>	297
<i>Hempstead, North Hempstead and Pelham, special provisions in reference to local improvements</i>	423
original, delivery to supervisor by October first.....	36
<i>population of 3000 in counties exclusive of New York and Kings, of 300,000, adjoining city over 250,000, special provisions as to</i>	423
<i>village property, separate column for</i>	335
<i>Troy, city of, bank stock, special provision as to</i>	586
village	
column for	24
<i>completion</i>	445, 446
<i>filed with village clerk</i>	444
<i>grievance day</i>	444, 445
<i>notice of completion</i>	446
<i>prepared in the same manner as town roll</i>	443
<i>special tax prepared by village clerk</i>	447
<i>town roll may be adopted as</i>	443
<i>verification</i>	445
<i>water tax</i>	421
<i>Westchester county</i>	519-521
Assessor	
agent, assessment of.....	82
<i>alien, real property of, subject to assessment</i>	387
<i>appointment under optional form of government law for cities</i>	367
apportionments	36
certificate of, filed with city and town clerks.....	37
entered in assessment-roll by.....	37
parcels belonging to different owners, erroneously assessed together by county court.....	204
special franchise 1917.....	37
supervisor may make in case of failure of assessors to act.....	37
assessment may be increased or diminished after grievance day.....	34
no reduction, in case of wilful failure of property owner to appear on grievance day.....	35
assessment-roll	
city, to be delivered to city clerk by September first.....	85
clerical errors in, correction by board of supervisors.....	53
completion of, when.....	33, 35
copies, additional, board of supervisors may require.....	36
copies, number of.....	36
date for filing, board of supervisors may change.....	36
notice to non-residents	34

Assessor — (Continued)

	PAGE
assessment roll — (continued)	
notice of, posting and publishing.....	33, 36
preparation of	23-25
state lands, containing, to be filed with comptroller and conservation commission by August first	25
town	23-36
certified copy to be delivered to town clerk by September fifteenth	36
copy retained by.....	36
original, to be delivered by supervisor by October first.....	36
village	443-447
assistants may be employed by, in second class cities.....	391
banks, report to.....	26
bank stock, assessment of.....	15, 26
board of supervisors, power of, to raise compensation.....	409
bridge assessed as real estate.....	433
clerks allowed in Nassau county.....	479
clerks authorized to employ, in Erie and Nassau counties.....	411, 412
compensation to be received for attending visitations by tax commission..	285
compensation to be received for attending visitations by tax commission..	110
complaints as to assessment of bank stock.....	27
comptroller	
state forest lands, has power to change assessment of.....	25
state land, approval of assessment of, to be sent assessors by Septem- ber first	25
state land, approval of, to be attached to assessment-roll containing..	25
corporations must report to, by June first.....	30
corporation report, form of, prescribed by tax commission.....	30
debts, deduction for.....	12
debts, no deduction for	
escaping taxation, incurred for purpose of.....	12
indirect liability as surety, guarantor or endorser.....	12
property, incurred in the purchase of nontaxable.....	12
secured debts subject to voluntary secured debts tax.....	213
definition	4, 117
delinquent assessor, name of and cause for omission of duty, to be placed on assessment-roll by other assessors.....	37
description sufficient to identify, makes valid assessment.....	51
dog tax	
list of owners to be furnished town or village clerk, if registration method in force	283
may request owner for description.....	279
owners, names of, to be annexed to assessment-roll, by.....	279
Erie county, clerks authorized to employ.....	411
errors in assessment-roll, how corrected by board of supervisors.....	51, 52
errors in description and name of owner do not invalidate assessment..	51
executor, assessment of.....	32
exempt property	
column for, in assessment-roll.....	24
report of, to clerk of board of supervisors.....	16
expenses allowed in Nassau county.....	479
false statements made by taxpayers constitute a misdemeanor.....	249
fence viewers, town, act as.....	412
field work, dates for.....	23
foreign insurance corporations taxable on capital same as domestic.....	347
foreigners, debts owing to, assessed as personal property.....	33
county treasurer to furnish list of.....	33
forms to be furnished by tax commission.....	107
must be followed.....	107
full value, real and personal property must be assessed at.....	12
grievance day	
adjournment of	34
assessment may be increased or diminished, after.....	34
board of supervisors may hold, if assessors neglect to meet.....	37
minutes of examination to be filed with town or city clerk.....	35
omitted property	52
owner may be required to appear.....	34
procedure	34
reduction, owner not entitled to, on failure to appear or answer ques- tions	35
statement under oath to be filed.....	34

Assessor — (Continued)

	PAGE
grievance day — (continued)	
testimony may be taken.....	34
when.....	33
guardian, assessment of.....	32
instructions of tax commission must be complied with.....	107
lease for more than three years defined as real property.....	387
list of, to be sent to highway commission by town clerk.....	337
majority may make valid assessment-roll.....	35, 37
mandamus to compel corporations to report.....	31
manifest errors in assessment-rolls, correction by board of supervisors....	53
map showing subdivisions into lots must be filed in county clerk's office by owner of real property.....	388
Monroe county, compensation of.....	409
name of owner of real property, for identification only.....	51
Nassau county	
authorized to employ clerks.....	411
compensation of.....	409
entire time to duties, must devote; dates for field work.....	411
field work, dates for.....	411
town.....	477-490
non-resident	
capital, taxable where business carried on.....	12
personal property taxable, where situate.....	13
money and negotiable collateral securities, deposited in state, not taxable.....	13
oath, assessment-roll.....	35
office of a corporation defined.....	319
omissions in assessment-roll, how corrected by board of supervisors....	51, 52
omitted property, assessment of.....	32
penalty for failure in duty.....	38
refusal to follow tax commissioners instructions.....	38
petition to board of supervisors for correction of errors.....	51, 52
must be served on property owner.....	52
pipe line corporation, real and personal property of, assessed same as that of a railroad corporation.....	433
plank-road corporation, assessment of.....	433
public records, how must be kept; destruction prohibited; penalty.....	308
qualification of, as to age, citizenship and residence.....	379
railroad consolidation, real estate and capital stock, how taxed.....	383
railroad taxation for highway bridge.....	383
real property	
erroneous assessment together of more than one parcel belonging to different owners, apportionment by county court.....	204
error in description does not invalidate assessment.....	51
name of owner for identification only.....	51
removal by supreme court upon application of any resident.....	380
river improvement, duties of, in making assessment for.....	272
Rockland county, state land acquired for public use assessable for all taxes locally.....	508
salaried in certain towns.....	409
second class cities, duties and powers of.....	391, 392
secured debts	
exempt, if secured debt tax stamps affixed.....	211
local taxation, subject to, without deduction for debt if secured debt tax not paid to comptroller.....	213
securities held by brokers for more than eight months subject to taxa- tion as personal property without deduction for debts.....	213
snow removal assessments.....	328
special franchise	
assessments entered on roll by (1917).....	41
information regarding, must be furnished tax commission.....	42
state lands, comptroller to furnish list of in each tax district about April fifteenth.....	23
Suffolk county, clerks may be employed by.....	513
tax commission	
assist, advise and confer with and direct.....	107
blanks for assessment-roll, reports and records, forms of, to be furnished by.....	107
forms and instructions of, must be followed.....	37, 107
instructions and information to be furnished by.....	107
instructions of, may be enforced.....	107
tax commission visitations, compensation to be received for attending.....	285
tax commission visitations, compensation to be received for attending.....	110

Assessor — (Continued)	
tax maps	PAGE
changes to be made annually by assessors.....	32
tax districts may adopt.....	32
taxes inserted in assessment-roll by board of supervisors.....	54
<i>term of office, when begins, holding over, vacancies how created and filled.</i>	379
<i>toll-house assessed as real estate.</i>	433
town	
<i>compensation of</i>	408
<i>election and term of office.</i>	407, 408
<i>population of 3,000 in counties, exclusive of New York and Kings, of 300,000 adjoining city of over 250,000, special provisions as to</i>	423
<i>water tax, apportionment by, when property partly out of district.</i>	421
town board, power of, to raise compensation.	409
turnpike corporation, assessment of.	433
trustee, assessment of.	32
village	438
<i>compensation fixed by trustees.</i>	442
<i>village property, separate columns for.</i>	335
<i>Westchester county, residence, appointment, election, duties, compensation and expenses of.</i>	519
Assets of decedent, prohibition as to delivery.	149
Assignee of a mortgage, lease or other conditional estate, a purchaser.	387
Assignment of certificate of sale	
comptroller to county.....	83
recorded by county treasurer.....	83
state lands outside forest preserve, by comptroller.....	82
Assignment of credit on resettlement of franchise tax.	134
Associations	
<i>boating exhibitions, holding, tax on gross receipts and penalty for failure to pay</i>	253
exempt from tax on personal property for state purposes upon paying franchise taxes	138
special franchise assessment, subject to, report to tax commission.....	39
Athletic commission law, provisions relating to taxation.	253, 254
Attorney-general	
action	
mortgage tax, to enforce, must be brought in Albany county.....	186
mortgagor, mortgagee or their assignees or successors in interest, against, or for sale of mortgage.....	186
bond of bank receiving deposit of transfer taxes, to be approved by.....	164
certiorari proceeding to review special franchise assessment, tax commission, represented by	43
counsel to be paid by locality, may designate for special franchise proceeding	43
compensation of person employed by comptroller to assist in collection of delinquent taxes, may be fixed by.....	136
composition of transfer tax to be filed with comptroller and surrogate and delivered to parties thereto	158
corporations failing to report to local assessors, action for penalty at request of tax commission.....	31
costs in mortgage tax action to be paid to state treasurer.....	187
extraordinary term of supreme court, application for, to try special franchise certiorari proceedings.....	201
<i>false statement by taxpayer constitutes a misdemeanor.</i>	249
forfeiture of franchise, action for, to be brought at instance of comptroller	136
franchise taxes, action for collection to be brought at instance of comptroller	136
judgment in action to enforce mortgage tax to include interest.....	186
mortgage tax	
action to enforce payment on being notified by tax commission, must be brought by	186
action to enforce penalty for default in filing annual statement of advances in reference to prior advance or corporate trust mortgages must be brought by.....	176, 183
action to recover penalty for refusal to furnish tax commission with information, must be brought by.....	179
recovered, to be paid to recording officer.....	187
notice of application for setting aside cancellation of tax sale by comptroller, to be given to.....	96
penalty for failure of corporations to report to local assessors must be sued for at request of tax commission.....	31

	PAGE
Attorney-general — (Continued)	
reference, application to vacate, in reference to special franchise certiorari proceeding	201
sequestration action for non-payment of taxes	207
special franchise assessment	
certiorari to review, counsel, to be paid by locality, may be designated by	43
extraordinary term of supreme court, governor may appoint, on application of	201
reference, application to vacate	201
represents tax commission	43
taxes under sections 182-189, 191, may apply to tax commission for resettlement of	133
transfer taxes	
bond of bank receiving, to be approved by	164
remainders or expectant estates, on, may be compounded by, acting with comptroller	158
undertaking of bank receiving deposits of transfer taxes, to be approved by	164
Authentication of copies of records, proceedings and documents in possession of tax commission	109
<i>Automobiles, tax on</i>	338
Baggage express companies, subject to gross earnings tax	123
Bank	
bond of, receiving deposits of transfer taxes, to be approved by attorney-general	164
decedents' assets, prohibition as to delivery of	149
franchise tax under section 182, exempt from	123
lien for bank stock taxes paid against property of stockholders	29
real estate of, not exempt	27
report of, to assessors by June first	26
stockholders of, how and where assessed	15, 26
stock	
assessed where bank located	15
assessment of, excluded in county and state equalization	48, 112
assessment of, no deduction for debts or any purpose	27
<i>assessment of, special assessment roll for city of Troy</i>	586
complaints as to assessment, how heard	27
exempt from all taxes other than bank tax	27
notice of assessment of, to	27
not exempt for any reason	27
personal notice to holders not required	27
tax on	
collection of, by county treasurer	28
distribution of	30
levy of, by board of supervisors	28
lien, on shares	62
lien of, may be foreclosed by collector or county treasurer	62
New York city, levy of, by city tax commissioners	28
New York city, paid to receiver of taxes	29
non-payments, same remedy for, as tax against personal property paid by bank	61
paid by banks to county treasurer	29
paid to collector by bank within ten days after delivery of warrant payable, when	29
penalty for nonpayment of	29
rate of	27
<i>savings and loan associations exempt from</i>	257
warrant for collection by board of supervisors	28
value of, how ascertained	27
Banker, foreign	
definition of	128
doing business in this state, what constitutes	128
enumeration of, subject to five per cent tax	128
national bank, not taxed as	128
report to tax commission, time of, by February first	130
tax of 5% on interest, or compensation earned on money in this state, subject to	128
Banker, individual	
how and where assessed	15
personal property of, exempt for state purposes on payment of franchise tax	139
Banking corporation, foreign, exempt from license tax	120

	PAGE
<i>Banking law, provisions relating to taxation</i>	257
Banks, superintendent of, insurance corporations required to report to, not subject to gross premium tax.....	125
<i>Beekman, town of, state land, school districts No. 1 and 2, subject to school tax</i>	306
Beneficiary personally liable for transfer tax until paid.....	146
Benevolent association or corporation, exemption of.....	8
Benevolent corporation, property left to, exempt from transfer tax.....	143
Bible association or corporation, exemption of.....	8
Bible corporations, property left to, exempt from transfer tax.....	143
Bidder on county treasurer tax sale, refund to, when.....	103
Bids not paid, ground for setting aside sale for taxes by comptroller.....	84
Bids on tax sale held by comptroller may be declined by him.....	82
Bids, payment of, by purchaser at comptroller's tax sale.....	84
Biennial conference of local assessors.....	109
Bishop, property left to, exempt from transfer tax.....	143
<i>Board of education, duties in reference to school tax</i>	295
Board of tax commissioners, in any law, refers to state tax department.....	116
Bond	
<i>collector</i>	411, 412
cities of first class, a continuing liability for defaults.....	70
filed as required by statute, need not be renewed.....	68
prosecuted by supervisor in case of default.....	207
renewed on extension of warrant.....	68
satisfaction of.....	69, 70
defined as personal property.....	6
definition of in reference to mortgage tax.....	184
exemption of, state, county, city, town, village and school district, 7, 319,	323
mortgage, collateral to, exempt from local taxation upon payment of mortgage tax.....	170, 179
mortgage taxes, in reference to, to be furnished by recording officer and county treasurer.....	182
<i>municipal corporation, defined</i>	319
<i>municipal corporation, exempt</i>	323
non-resident's, representing an interest in real estate, apportionment of, for transfer tax.....	141
non-resident's, sent by, for collection, exemption of.....	10
purchase price, held by state for, prevents sale by comptroller on tax sale	84
<i>refusal to file, creates vacancy in th office of public officials which may be filled by appointment or election</i>	380
state, one per cent. credit given against earnings, premium, capital stock and surplus tax.....	127
transfer taxes, bank receiving deposits of, to be approved by attorney-general.....	164
Bond book, in state treasurer's office to show taxes charged to property against which state has lien.....	84
Bondholder may secure exemption by payment of taxes on total amount of mortgage covering property within and without state.....	179
Books are exempt from transfer tax, if given to municipal corporation within two years after transfer.....	145
Borough president	
appeal by, from county equalization.....	113
reassessment, application to tax commission for.....	111
<i>Boxing exhibition, tax on gross receipts, and penalty for failure to pay</i>	253
Bridge	
defined as real property.....	5
defined as real estate.....	433
<i>highway, railroad, taxation for</i>	383
<i>taxes for</i>	331-337
Brokers	
securities exempt from taxation, if secured debt tax stamps affixed.....	211
securities held for more than eight months subject to local taxation without deduction for debts.....	213
securities of, held less than eight months, not taxable.....	213
Bronx county	
surrogate's transfer tax clerk, appointment by comptroller.....	160
transfer tax appraiser, appointment of and salary.....	151
<i>Broome county, soldiers burial plot, taxes in towns a county charge</i>	423
Brush lands, underplanted, exemption of.....	17, 18
Budget	
<i>system for taxation, city of White Plains</i>	593
<i>Westchester county</i>	522

	PAGE
Buildings defined as real property.....	5
Building associations	
exempt from organization tax.....	119
foreign, exempt from license tax.....	120
Burden of proof as to establishment of residence in reference to transfer tax on those claiming exemption.....	167
Burying ground, when exempt from execution.....	244
Canal company	
gross earnings tax, subject to.....	123
school tax, notice to.....	301
Canals, taxes for superintendence and repairs to be levied by legislature....	238
Cancellation of tax sale, service in relation to, performed by comptroller or person employed by him, makes title void.....	249
Capital	
foreign insurance corporations assessable locally where principle office in state is, on penalty of cancellation of certificate to do business.....	347
incorporated company, not invested in real property, personal property..	6
non-resident, invested by, taxable as personal property.....	12
Capital stock	
amount of, defined.....	403
railroad consolidation, how taxed.....	383
value, how arrived at, assessment.....	15
Casualty insurance company, personal property, exemption of.....	10
Casualty insurance companies, formed outside United States not subject to gross premium tax	125
Casualty insurance companies, foreign	
license tax, exempt from.....	120
premium tax, subject to, payable to superintendent of insurance.....	347
Cattaraugus county, special act in relation to collection of taxes repealed..	471
Cayuga county, special act in relation to collection of taxes, repealed and proceedings thereunder validated	472
Cemetery, family or private, how exempted from execution.....	244
Cemetery association or corporation, exemption of.....	8
Cemetery corporation	
personal property, exclusive of money and securities, left to, exempt from transfer tax	143
taxation against lot-owners, by.....	359-361
Cemetery tax	
confirming of sale by court, in case proceeds more than thirty dollars... 361	361
county clerk, order of confirmation or referee's report of sale, to be filed with	361
exemption, if lot owner pays gross sum pursuant to contract with directors levy by directors of corporation.....	359
lot owners, tax is against.....	359
non-resident, notice of sale, how served.....	360
notice of tax, service of.....	359
publication, service of notice by.....	359
referee for sale, appointment by county or supreme court.....	360
referee's report to be filed with county clerk in case proceeds less than thirty dollars	361
sale for non-payment.....	360
surplus, disposition of on sale.....	361
treasurer, collector with some powers as school collectors.....	360
two or more owners, service of notice on one sufficient.....	359
warrant to treasurer by secretary in case of non-payment for thirty days.	359
Certiorari	
appeals	202
preference over all civil actions.....	202
costs	
assessors, not allowed against, unless gross negligence, bad faith or malice shown	201
defendants, in favor of, if assessment reduced less than half claimed or writ quashed	201
petitioner, not allowed, unless writ quashed or assessment reduced more than half amount claimed.....	201
stenographer's minutes, including fee for court's or referee's copy of.	201
tax district against, if assessment reduced more than half of claimed reduction	201
trial of issue of fact in supreme court, same as.....	201
undertaking for, franchise	135

Certiorari — (Continued)

	PAGE
determination of tax commission, to review, franchise taxes.....	134
evidence may be taken on return to writ.....	200
extraordinary term of supreme court, may be appointed by governor upon application of attorney-general	201
final order, what may direct.....	199
franchise	134
grounds for	198
<i>judge not disqualified by reason of being a taxpayer</i>	355
notice to be given to tax commission on application for writ to review franchise taxes	134
petition for writ, contents of.....	198
place of trial, change of, special franchise.....	200
preference, over all civil actions.....	202
presented, when and where.....	199
proceedings upon return.....	199
property, number of pieces to be valued, may be agreed upon.....	200
property, number of pieces to be valued may be limited by court, upon application	200
reference in special franchise proceeding, vacation of, upon application of attorney-general	201
refund	
application for, must be made within three years of entry of filing order	204
city taxes, by common council or other auditing body.....	203
county taxes, by boards of supervisors.....	202
illegal, erroneous or unequal, assessment.....	202
school district taxes, by trustees.....	203
town taxes, by boards of supervisors.....	202
village taxes, by trustees or other auditing body.....	203
regulations as to writ to review franchise taxes.....	134
return, what to contain.....	199
special franchise	42, 200
city assessment, petition, fifteen days after completion of roll.....	43
city, copy of petition and writ must be furnished corporation counsel	43
total assessment only can be reviewed.....	24
town assessment, petition thirty days after annexation of warrant to roll	43
village assessment, petition fifteen days after completion of roll....	43
writ must run to tax commission only.....	43
stay collection of taxes, writ does not.....	199
total assessment only can be renewed.....	24
<i>town assessments in towns with population of 3000, in counties of 300,000, exclusive of New York and Kings, adjoining city of over 250,000</i>	424
two or more persons may unite, when.....	199
<i>village assessments</i>	446
witnesses, number of may be agreed upon or limited by court upon application	200
writ	
allowance of	199
returnable, where and when.....	199
stay collection of taxes, does not.....	199
Cestuis que trust, nor foreclosed of interest on composition of transfer tax by attorney-general and comptroller	158
Chapters repealed by consolidation act.....	209, 216-230
Charitable association or corporation, exemption of.....	8
Charitable corporations, property left to, exempt from transfer tax.....	143
<i>Charitable institution defined as including fraternal benefit society</i>	351
Chattel	
<i>action to recover cannot be maintained when seized for collection of a tax</i>	248
defined as personal property.....	6
<i>defined as personal property</i>	315
<i>Chattels real, defined as real property</i>	387
Chautauqua county	
<i>special act in relation to collection of taxes, repealed</i>	471
transfer tax appraiser, appointment and salary.....	151
Child, property left to by parent, exempt to extent of \$5000 for transfer tax..	144
Child law enforcement corporation, property left to, exempt from transfer tax	143
Children, law enforcement association or corporation, exemption of.....	8
Choses in action, held by banks exempt when value enters into value of shares of stock	27

	PAGE
<i>Churchville, village of, trustees authorized to raise taxes for purchase of real or personal property not exceeding \$1,500 a year</i>	613
Citations, issuance of, by surrogate in proceeding by district attorney to collect transfer tax.....	160
City	
<i>alien real property subject to assessment</i>	387
bonds exempt	7
bonds exempt	323
collector, default on part of, chargeable to.....	73
<i>constitutional provision limiting debt of</i>	238
common council	
<i>assessors, act as, with all the powers thereof, if none appointed, under optional form of government law</i>	367
extension of warrant, may apply for, to the county treasurer.....	68
exempt, property of, held for a public use, within corporate limits.....	6
<i>defined as municipal corporation</i>	319
<i>false statement by taxpayer constitutes a misdemeanor</i>	249
<i>highway bridge, railroad, taxation for</i>	383
<i>map, showing lot subdivisions, must be filed by owner in county clerk's office</i>	388
map, tax, may adopt.....	32
mayor, or borough president, may apply to tax commission for reassessment	111
officials	
<i>public records, how must be kept, destruction prohibited; penalty</i> ..	308
<i>qualification of, as to age, citizenship and residence</i>	379
<i>term of office, when begins, holding over, vacancies how created and filled</i>	379
<i>railroad consolidation, capital stocks and real estate, how taxed</i>	383
<i>river improvement, taxes for</i>	272
<i>school tax, how estimated and levied</i>	295
special franchise assessments, entitled to notice of.....	40
special franchise information, officials must furnish to tax commission....	42
special franchise tax, not subject to.....	5
tax and financial officials to furnish statistics to comptroller, on request	56
tax district.....	4
tax law in reference to collection of taxes applicable only so far as same does not conflict with local laws.....	74
tax sales, not governed by articles 6 and 7, by comptroller and county treasurer, if special laws provide otherwise.....	104
<i>taxation in, duty of legislature to restrict</i>	240
<i>taxes, illegal without authority of the legislature</i>	261
<i>third class, dog tax</i>	311
<i>third class, state highways, maintenance of, to contribute to</i>	337
City clerk	
apportionments by assessors, certificate of, filed with.....	37
assessment roll, filed with, by September first, to remain fifteen days....	35
assessment roll, delivered to a supervisor, at end of fifteen day period..	36
county treasurer to furnish with list of lands to be sold by comptroller for taxes	81
grievance day, minutes of, to be filed with.....	35
non-residents, notices for tax bills filed by, collectors applying, to receive transcripts of	59
tax rate, to report to board of supervisors for bank tax apportionment..	30
City treasurer to deliver certificate to collector or receiver of taxes showing amounts deductible from special franchise tax.....	44
<i>Civil procedure, code of, provisions relating to taxation</i>	242-248
<i>Civil rights law, provisions relating to taxation</i>	261
<i>Clarkstown, town of, state land, all school districts, subject to school tax</i>	306
Clergymen, exemption of, property of.....	9
<i>Clerks, assessors, Erie and Nassau counties, authorized to employ in</i>	411
<i>Clerks, assessors, Nassau county, allowed</i>	480
<i>Clerks, assessors, Suffolk county, authorized in</i>	513
<i>Clerks, assessors, Westchester county, authorized in</i>	412, 513
<i>Clifton, town of, 1912 assessment against state lands validated</i>	605
Clinton county, tax sale held by county treasurer.....	98
<i>Clubs holding bowling exhibitions, tax on gross receipts and penalty for failure to pay</i>	253
<i>Code of civil procedure, provisions relating to taxation</i>	242-248
<i>Coeymans, town of, highway tax refund to village of Coeymans owing to incorporation prior to completion of town roll</i>	606
Collection of taxes	57-79

Collection of taxes — (Continued)

	PAGE
<i>Cattaraugus and Chautauqua counties, special acts in relation to, repealed</i>	471
<i>Cayuga county, special act in relation to, repealed and proceedings there- under validated</i>	472
<i>obstructing, a misdemeanor</i>	249
<i>Oswegatchie, town of, special act for, repealed</i>	608
<i>semi-annual</i>	564, 589
<i>Watervliet, city of, by action</i>	590
Collector	
bank stock taxes, do not collect.....	28
bond.....	411, 412
county clerk, must be filed with, by supervisor.....	412
county treasurer's receipt filed with county clerk and satisfaction entered.....	412
prosecuted by supervisor, in case of default.....	207
renewal, not necessary, when filed as required by statute.....	68
renewed, upon extension of time for collection.....	285
satisfaction of.....	69, 70
call on each property owner and demand payment of taxes at end of thirty-day notice period.....	60, 61
county court, authorized to collect assessment on order of, apportioning erroneous assessment on real property.....	204
county treasurer, charged by, with taxes to be collected.....	56
county treasurer, credit to be given by, upon filing of receipts from proper officer.....	68
date of payment of taxes, to enter on tax roll.....	61
default by, chargeable to town or city.....	73
disabled from serving, new appointment by town board.....	68
dog tax	
default in payment makes it the duty of, to kill.....	280
fee for collecting.....	280
paid over to supervisor.....	280
drainage tax, duties and fees of, in relation to.....	291
falling to pay over, county treasurer may obtain order directing sheriff to levy.....	206
fees.....	65
fees, none allowed in Suffolk county on returned taxes.....	66
levy on personal property and sell at public auction in case of refusal to pay taxes.....	61
list of, to be sent to highway commission by town clerk.....	337
Nassau county, office abolished.....	487
non-resident, bill for taxes to, upon receipt of notice from town clerk....	58
non-resident, bill for taxes to, upon receipt of fee.....	58
office abolished in towns with population of 3000 in counties of 300,000, exclusive of New York and Kings, adjoining city of 250,000.....	430
office hours of.....	58
part of real or personal property, must accept taxes on.....	65
postage in mailing tax receipts, to be reimbursed for.....	60
posting, publication, notice by, upon receiving tax roll.....	58
qualification of, as to age, citizenship and residence.....	379
railroad, telegraph, telephone, electric light and gas companies until notice of nonpayment received by county treasurer, not to enforce pay- ment of taxes against.....	62
receipt book to be filed with assessment roll in county treasurer's office..	60
receipts, shall give or mail, for taxes, on forms prescribed by tax commission.	60
receipts in duplicate to be received for taxes paid to proper officer.....	68
receipts for collected taxes paid to proper officer to be filed with the county treasurer.....	68
removal by supreme court upon application of any resident.....	380
removal of defaulting taxpayer, may apply to county court for order directed to sheriff of county where taxpayer may be, to levy.....	204
rents reserved, tax on, collectible from personal property of lessor or lessee.....	63
return, to county treasurer of unpaid taxes.....	66
return of unpaid taxes, form of, to be prescribed by tax commission.....	67
return of unpaid taxes to be made immediately after expiration of warrant	66
return, to make, in time prescribed by law.....	67
return to county treasurer of unpaid taxes, Suffolk county.....	66
sale at public auction by, method of.....	61
school, duties of.....	300-306
snow removal taxes to be paid over to supervisor.....	330

Collector — (Continued)	PAGE
stay granted by court, extends warrant to 30 days after determination of stay.....	67
surplus on sale of personal property for taxes to be paid to owner or supervisor.....	61
taxes collected, when to pay over.....	54, 66
<i>taxes, collected, paid to county treasurer before extension of time granted</i>	285
taxes collected, to proper officer, within one week from expiration of warrant, must pay.....	(8
<i>time for collection of taxes may be extended by county treasurer.....</i>	285
vacancy, filled by town board.....	68, 69
<i>village, compensation fixed by trustees.....</i>	442
<i>village, duties of.....</i>	449
warrant, annexed to assessment roll by board of supervisors.....	54
<i>warrant annexed by each supervisor in Westchester county.....</i>	522, 525
warrant, to apply five days after receipt of, to town clerk for copies of notices filed by non-residents for tax bills.....	58
<i>College waterworks exempt from taxation.....</i>	295
Commission for examination of witnesses may be issued by tax commission....	108
Commissioner to take evidence, appointment by	
comptroller, on application to cancel tax sale.....	95
comptroller, to take evidence as to occupant making application to redeem	93
tax commission, to examine into affairs of corporation.....	131
tax commission, generally.....	108
<i>Commissioner of education, school tax list, amendment of, must have approval of.....</i>	301
<i>Commissioners of drainage, duties of, in reference to assessing taxes for.....</i>	289
Commissioners of equalization	
appointment in discretion of board of supervisors.....	49
assessment-rolls, examination of, by towns, to be visited alternate years..	50
compensation.....	50
confirmed by two-thirds vote of board of supervisors.....	49
county court, appointment by, in case of disagreement of board.....	49
evidence, abstract of, to be published in supervisors' proceedings.....	50
non-resident member, to reside in judicial district.....	49
number of, three.....	49
one from city, named by city supervisors.....	49
one from town, named by town supervisors.....	49
one must be non-resident of county.....	49
percentages table to be published in supervisors' proceedings.....	50
political party, not more than two of same.....	49
report binding on supervisors.....	50
tax commission, certified copy of rates and evidence to be furnished to..	50
term of office, three years.....	49
two must be residents of county.....	49
vacancies, how filled.....	49, 50
Commissioners of land office	
comptroller to state and account to, for unpaid taxes on property withdrawn from tax sale.....	84
default by purchaser of state land in payment of bond, may direct comptroller to foreclose.....	84
default by purchaser of state land, may direct state engineer to resell....	84
Common council	
<i>assessors act as, with all the powers thereof, if none appointed, under optional form of government law.....</i>	367
<i>defined as governing board.....</i>	323
majority must consent before appeal from county equalization may be brought.....	113
<i>second class cities, to act with assessors, in assessing for deficiencies relative to local improvements.....</i>	392
<i>third class cities, state highways, maintenance of, levy of taxes for.....</i>	338
Company paying franchise tax exempt from state taxes on personal property.	138
Compensation of	
<i>town assessors.....</i>	408
<i>village officers, to be fixed by trustees.....</i>	442
Completion of assessment roll, notice of.....	33
Completion of assessment roll, notice to non-residents.....	34
Composition of transfer taxes on remainders and expectant estates by attorney-general and comptroller.....	158
filed with comptroller and surrogate and delivered to parties thereto....	158

Comptroller

	PAGE
actions and proceedings affecting franchise taxes continued.....	138
actions to enforce penalties and transfer taxes against company or person, delivering decedent's assets without consent of or notice to.....	150
ancillary letters testamentary, notice of application for, must be given to	151
appraisal of estates, may apply to surrogate for order for.....	153
assessment of state forest lands, power to review.....	25
assessment-roll in towns containing assessable state land, filed with.....	25
assessment-roll, forest preserve counties, certificate as to correctness of unpaid taxes to be added and roll transmitted to.....	75
assessment-roll in forest preserve counties may be returned to county treasurer for correction.....	75
assessment-roll, original, returned by collector, examined as to unpaid taxes and real estate and against corporations.....	75
assignment of certificate of sale by, to be recorded.....	83
attorney-general must bring sequestration action against corporations upon being informed by, of nonpayment of taxes.....	207
attorney-general to collect delinquent accounts of state tax at instance of comptroller.....	73
board of supervisors, statement of account to be forwarded by October tenth annually.....	73
board of supervisors to prosecute bond in case of default in payment of state tax.....	73
bond of recording officers and county treasurers in reference to mortgage tax, may prescribe.....	182
<i>boxing or sparring exhibitions, tax on gross receipts and penalty for failure to pay.....</i>	253
certificate of sale of lands bid in by, for state or county.....	82
certificates of sale and assignments to be recorded.....	83
certificates of sale to county by comptroller may be assigned.....	83
collector, failure to pay over, order directing sheriff to levy may be obtained by application to county court.....	206
compensation of person appointed by supreme court to reappraise estate, payment of.....	157
compensation of person furnishing information as to delinquents in reference to franchise taxes, may be fixed by.....	136
compositions of transfer taxes to be filed with, and surrogate and delivered to persons thereto.....	158
comptroller, in laws refers to state tax department so far as such laws pertain to matters within jurisdiction of tax department.....	116
contingent remainders, transfer tax, special provisions as to payment and handling.....	164
corporation, nonpayment of taxes, ground for sequestration by attorney- general.....	207
corporation taxes, transfer of powers and duties to tax commission.....	116
county, charged by, for land bid in for it.....	83
county clerks and registers to report to, quarterly as to deeds taking effect after death.....	163
county equalization appeals, forms, rules and regulations to be pre- scribed by tax commission.....	113
county treasurer	
annual statement of account to be sent to, on June first with requisition for balance due.....	73
delinquent, may direct board of supervisors to bring action against sureties.....	73
delinquent account, to be delivered to attorney-general for collection	73
overpaid taxes, to be charged with refund of, by comptroller.....	79
quarterly report of, where no salaried appraiser.....	163
definition.....	4
dates upon which franchise, gross earnings, dividends, premiums, capital stock and surplus taxes due.....	132
debt, statistics of municipalities, to be collected by.....	56
decedent's assets, authorized to examine at time of delivery by company or person having possession.....	150
deeds by, after being recorded for two years, conclusive evidence of regularity.....	89
deeds by, time and grounds, after bringing action to set aside.....	90
deeds taking effect after death, quarterly report as to, by county clerks and registers.....	163
delinquents as to franchise taxes or reports, duty of any person having knowledge of, to report to.....	135

Comptroller — (Continued)	PAGE
<i>drainage tax, duty of, in relation to</i>	291
employees, transfer of, to state tax commission, in reference to franchise taxes	137
estate, appraisalment of, may apply to surrogate for order for.....	153
expenses of recording officers and county treasurers in reference to mortgage tax must be approved by tax commission.....	181
forest land, warrant for taxes, interest and expenses to be drawn to county reselling to state.....	100
forest lands bid in by counties to be resold to state upon request of.....	100
forest preserve, assessment of.....	25
forest preserve counties except St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida, original assessment-roll with certificate by county treasurer of unpaid taxes to be received by May first.....	75
franchise tax, transfer of powers and duties of, to tax commission.....	116
franchise taxes, attorney-general authorized to bring action for forfeiture of charter in case of default.....	136
franchise taxes, attorney-general authorized to bring action to collect....	136
<i>highway taxes and assessed valuation of towns, statement of, to be furnished by supervisors' clerks</i>	335
insurance premium tax, authorized to resettle accounts for 1910 and 1911.	126
list of lands bid in by county or transferred to county, to be furnished comptroller if same are to be sold by state.....	81
list of lands to be published for county tax sale, form of, to be prescribed by	99
<i>local improvements, assessment of state lands for</i>	375
<i>milage tables of highways upon which are based state aid to towns, prepared and furnished by state engineer</i>	337
<i>misdeemeanor for, or any person employed by, to acquire title, have interest in or perform service at tax sale held by</i>	249
mortgage tax	
apportionment when property within and without the state, determination of tax commission to be served on.....	178
expenses of collection allowed from taxes.....	181
one-half held by county treasurer subject to order of board of supervisors	180
one-half to be transmitted to state treasurer quarterly.....	180
overpayment by recording officer to be adjusted by tax commission..	182
paid each month by county clerks to county treasurers.....	180
supervisory power over county treasurers.....	181
nonresident taxes	
arrear collected by comptroller.....	76, 78
cancelled for errors found after transmission of transcript to county treasurer	76
cancelled if paid to collector or county treasurer but returned as unpaid	77
credited to county treasurer, properly assessed, to be.....	76
erroneously paid to state treasurer after payment to collector or county treasurer, to be refunded.....	77
overcharge to be refunded if application made within six years.....	79
refund of, overcharge by comptroller.....	79
rejected for erroneous description.....	76
rejection of, transcript to be sent to county treasurer about September first	76
self evident errors on roll may be corrected by.....	76
statement of, to be furnished on application, to person desiring to pay surplus over state tax to be paid by comptroller to county treasurer	76
notice to, of delivery of decedent's assets by company or person having possession	149
persons furnishing information as to delinquents relative to franchise taxes may be employed by, to assist in collection of taxes.....	136
premium tax, on insurance authorized to settle accounts for 1910 and 1911	126
reappraisal, grounds for application by.....	157
reappraisalment of estate, determination of supreme court shall be filed by justice making, with.....	157
records of, in relation to franchise taxes, transfer of, to tax commission..	138
rejection of nonresident taxes in arrears.....	76
removal of defaulting taxpayer to another county authorizes application to county court for order of levy to sheriff of county where taxpayer may be	204

Comptroller — (Continued)

	PAGE
report of transfer taxes, quarterly, to comptroller (counties without salaried appraisers)	163
revenue, statistics of municipalities, to be collected by	56
<i>river improvement, taxes for, received from county treasurers to be paid into river improvement fund</i>	273
rules and regulations to govern collection of mortgage taxes to be prescribed by comptroller	182
sales by comptroller, list of lands to be sent county, city and town clerks ..	81
<i>school tax, duties of, in relation to</i>	307
secured debt tax act	210-215
sequestration action against corporation to be brought by attorney-general on being informed of nonpayment of taxes	207
<i>state land, acquired for public use, in Rockland county subject to all local taxes</i>	508
state land, assessment of	25, 306, 375, 395, 508, 605
state lands, statement to be furnished assessors	23
state school tax, must be paid state treasurer by March 15	72
state tax	
computed by, on county valuations furnished by state board of equalization	113
loan for, on credit of county, charge against delinquent towns	72
loan for, on credit of state, charge to delinquent counties	73
payment of	72
statement of, mailed to county clerks, chairmen and clerks of boards of supervisors	113
stock transfer tax	188-197
<i>rate of, when shares of stock have no designated monetary value</i>	403
<i>savings and loan associations and credit unions, exemption of</i>	257
supervisors to obtain correct description of property on which taxes have been rejected	78
supervisory power in reference to mortgage taxes	181
surrogate	
book for record of estates and transfer taxes by, to be furnished	162
decree in proceeding by district attorney to collect transfer tax, to furnish on request, transcripts of	160
New York, Kings and Monroe counties, expenses of, allowed from transfer tax	159
transfer tax, must file copy of every order affecting, with	156
transfer tax clerks, appointed and paid by	158, 160
transfer tax reports, quarterly	163
transfer tax clerks may be appointed in counties of Albany, Bronx, Dutchess, Erie, Kings, Monroe, Nassau, New York, Oneida, Onondaga, Queens, Richmond, Suffolk, Ulster and Westchester	158, 159
tax	
<i>boxing or sparring exhibition, gross receipts of and penalty for failure to pay</i>	253
over paid, warrant on state treasurer may be drawn for	79
rejected by, to be added by supervisor to current tax roll after description corrected	77
removal from county, may be collected in case of, by levy of sheriff where taxpayer may be, on order of county court	204
state lands in forest preserve, certificate as to correct amount	65
transfer, fees for collecting	162
tax commission	
assessments and taxes in tax district, to furnish on request	56
mortgage tax, to adjust overpayment of	182
statistical information as to taxation, revenue and debt of municipalities, must furnish to, abstract of	56
supervisory power of, in reference to mortgage taxes	181
tax sale, held by	80-97
bid may be declined by	82
bid to be paid to state treasurer within forty-eight hours from last day of	84
cancellation, after conveyance, upon application of purchaser for error	95
cancellation, before conveyance, on discovery of error	95
<i>cancellation, misdemeanor for, or any person employed by, to perform service in relation to, and voids title</i>	249
cancellation of sale, setting aside	95, 96
certificate of nonredemption and completion of title	91
certificate of purchase to be given upon payment of, to comptroller ..	84
certificate of purchase to show when purchaser entitled to deed	84

Comptroller — (Continued)

	PAGE
tax sale, held by — (continued)	
certificate of sale	
assigned by county treasurer one year from date of sale, may be	83
owners of, must make application for deed four years after	
expiration of one year from last date of sale.....	88
state and county lands, to be prepared by.....	82
state, to, may be assigned at any time before expiration of	
redemption period	82
time for bringing action to set aside.....	90
transmitted to county treasurers.....	83
unsold, to be returned to comptroller.....	83
void if application for deed not made within five years.....	89
certificate of state treasurer, countersigned by comptroller, presump-	
tive evidence of redemption of conjoint assessment.....	87
commissioner may be appointed by, to take evidence as to occupation	
and cancellation of sales.....	93, 95
comptroller's deed, application for.....	88
conveyance	
conclusive evidence of regularity of sale after two years.....	89
fee simple, to be executed by comptroller witnessed by deputy	
or state treasurer.....	89
presumptive evidence of regularity of sale.....	89
recorded, cannot be, until notice to occupant served and six	
months elapsed	91
recorded with like effect as deeds.....	89
county charge, purchases by comptroller for county.....	83
county lands to be bid in for county.....	82
county pays for purchases by comptroller for county same as state	
tax is paid.....	83
county treasurer to furnish list of lands already bid in by county...	81
county treasurers to receive certificates of sale.....	83
deed from comptroller.....	88-91
boards of supervisors, to be issued to, for amount of all cer-	
tificates returned to comptroller.....	83
recorded for two years, conclusive evidence of regularity.....	89
time of application for.....	88
time for bringing action to set aside.....	90
error in description publishing does not affect validity of sale.....	81
expenses of tax sale to be added to taxes are a charge proportionally	
against lands to be sold.....	96
forest, wild or vacant land, publication of list of, by, to cure title..	90
former deeds and conveyances by comptroller, county treasurer or	
county judge, effect of.....	89
holder of contract of purchase of state lands may discharge taxes	
within two years of date of tax sale by payment to state treasurer	
<i>interest in or performance of service at or in reference to redemption</i>	
<i>or cancellation of title makes sale void and constitutes a mis-</i>	
<i>demeanor</i>	249
lands	
against which people have lien for purchase price must be with-	
drawn from tax sale by comptroller.....	83
conjointly assessed, if one owner refuses to pay share, action	
may be maintained.....	86
conjointly assessed may be redeemed in whole by either owner..	86
returned to, for nonpayment of taxes may be sold.....	80
lien of mortgages not affected by tax sales.....	93
list of lands to be sold, to be sent county treasurer.....	80
maps or descriptions to be furnished by supervisor upon request...	81
<i>misdeanor for, or any person employed by, to have interest in...</i>	249
mortgagee, redemption by.....	94
mortgages, lien of, not affected by tax sales.....	93
new certificate on default of bidder	
any one willing to pay, if land outside of forest preserve, may	
obtain	85
effect same as if issued to original bidder.....	85
land in forest preserve, to People.....	85
People, to	85
setting aside sale, upon.....	84
proof of service of notice to occupants to be recorded with conveyance	
notice of sale.....	91
notice of sale.....	80

Comptroller — (Continued)

tax sale, held by — (continued)	
notice of sale — (continued)	
contents of	PAGE 81
published	81
notice of unredeemed lands to be published by.....	87
notice to mortgagee by purchaser at tax sale.....	93
notice to prevent or recover for despoliation or waste.....	87
notice to occupant	
filed with deed one month after service.....	91
method of service.....	91
occupancy defined	91
occupant, redemption by.....	92
owner, occupant or person having interest may redeem within one year after last date of sale.....	85
owner of certificate of same must make written application for deed purchaser of wild forest and unoccupied land at tax sale, not to exercise ownership until one year expires.....	85
purchaser may enjoin or recover for despoliation or waste.....	87
redemption	85
land conjointly assessed.....	86
<i>misdemeanor for, or any person employed by, to perform service in relation to, and voids title.....</i>	249
mortgagee	94
right of, for property bid in by comptroller for state and county same as purchased by individuals.....	83
refund of purchase money on cancellation of sale.....	95
resale by state, in case of default, by holder of contract after two years with taxes added.....	84
sale	
conducted, how	82
continue from day to day.....	82
held in capitol.....	81
parcel, so much of each, as shall be sufficient to pay taxes due, to be sold.....	82
<i>void, if comptroller or any person employed by, acquires title, has interest in or performs services at or in relation to redemption, or cancellation.....</i>	249
sales book to show change in purchaser in case of nonpayment of bid. state lands, and lands mortgaged to loan commissioners, to be bid in for state	82
state may bid in property if no purchaser bids amount of taxes due..	82
state treasurer	
moneys received by comptroller on tax sale, to be paid.....	97
statement of account as to unpaid taxes on property withdrawn, to be furnished.....	84
statement of account in bond book, to charge.....	84
taxes against property withdrawn shall be charged by comptroller against the property.....	84
taxes for which property sold must have remained unpaid for one year from February first, after levy.....	80
title, when becomes absolute.....	91
<i>title void if interest in, held by or by any person in employ of.....</i>	249
undivided interest, person owning, may redeem proportionally.....	85
unredeemed lands, deed for.....	88
unsold certificates to be returned to comptroller, after one year from date of sale	83
taxation, statistics of municipalities, to be collected by.....	56
transfer tax, appraisement of estate, may apply to surrogate for order for.	153
transfer tax appraiser	
counties, not salaried, expenses of to be paid by.....	154
payment of expenses of.....	151, 153, 159
report to be filed with.....	156
stenographers and clerks for, appointment of and salaries.....	158
transfer tax	
balance to be paid state treasurer monthly by.....	164
book for record of, to be furnished surrogates.....	162
contingent remainders, special provisions as to payment and handling.	164
counsel may designate, in proceeding under sections 228 and 230.....	161

Comptroller — (Continued)	
transfer tax — (continued)	PAGE
county treasurer, quarterly report of, where no salaried appraiser....	163
deposited by, in Albany banks.....	164
fees for collecting.....	162
form of report, of surrogate, to be prescribed by.....	163
payment of, to state treasurer by county treasurers.....	163
proceedings to collect by district attorney, expenses, how paid.....	160
remainders or expectant estates may be compounded by, acting with attorney-general	158
surrogate, quarterly report, to.....	163
unpaid for eighteen months, district attorney to be notified by to collect	160
warrant for collection of license tax on foreign corporations to be issued by	120
warrant may be issued to any sheriff on failing to pay franchise taxes within thirty days.....	135
written consent to delivery of decedent's assets by company or person having possession	150
<i>Conditional estate, assignee of, a purchaser.....</i>	387
Conference of local assessors.....	109
Congress, power of, to levy taxes.....	235
Conjunctly assessed lands	
action between owners, certificate of state treasurer, countersigned by comptroller, presumptive evidence.....	87
how redeemed on comptroller's tax sale.....	86
judgment on redemption by one owner against other prior lien.....	86
Conservation commission	
appearance before comptroller in reference to assessment of forest lands..	25
assessment for school house or opening road against state lands, must be approved by	26
assessment-roll in towns containing assessable state land, filed with.....	25
certificate of, in reference to exemption of lands planted for forestry purposes	17, 18
certificate of, in reference to exemption of wood lots.....	20, 21
duties in reference to assessment and taxation for river improvement.....	271
exemption of reforested lands, duties in connection with.....	265-267
shellfish grounds, duty in connection with taxation of.....	268-271
<i>Conservation law, provisions relating to taxation.....</i>	265-273
Consolidation of corporations, organization tax, amount of.....	119
<i>Constitution, state, provisions relating to taxation.....</i>	236-241
<i>Constitution, United States, provisions of, relating to taxation.....</i>	235
<i>Constitutional provisions relating to taxation.....</i>	235-241
Construction of board of tax commissioners, state board of tax commissioners, state tax commission, state comptroller, appearing in any law....	116
Contempt	
judgment for taxes, subject to, on supplemental proceedings.....	206
nonpayment of taxes, not punishable as.....	205
Contingency removed by death, creates a taxable transfer of property beneficially enjoyed	154
Contingent encumbrances not to be deducted from transfer tax, when beneficial enjoyment immediate	154
Contingent estates	
certificate of superintendent of insurance as to value of, conclusive evidence	156
income, interest or annuity, how computed for transfer tax.....	154
refund of transfer tax in case of excess payment.....	155
special provision as to payment and credit by comptroller and state treasurer of transfer tax on.....	164
transfer tax, at highest rate which upon the happening of the contingency would be possible.....	155
transfer tax on, payable forthwith.....	155
value of, must be computed by superintendent of insurance on request of surrogate	156
Contract	
defined as personal property.....	6
non-resident, sent by, for collection, exempt.....	10
obligations of indefinite amount, mortgage tax on.....	172
<i>Conveyance, defined</i>	387
<i>Conveyance, enumeration of written instruments, included in the term.....</i>	387

	PAGE
Co-operative	
association's exemption from organization tax.....	119
casualty insurance company's moneys, exemption of.....	10
fraternal insurance companies, foreign, exempt from license tax.....	120
life insurance company's moneys, exemption of.....	10
loan association's accumulations, exemption of.....	10
town or county insurance corporations not subject to gross premium tax.	125
Corporation	
appraisal of stock, when dividends less than 6 per cent to be sent tax commission with annual report.....	131
apportionment of general and special franchise assessments among special districts	36
apportionment under section 40, may request supervisor to make, in case of failure of assessors to act.....	37
assessments may be increased or diminished after grievance day.....	35
assessors, annual report to.....	30, 31
attorney-general to enforce penalty for failure to report to local assessors	31
bank stock, how taxed.....	15, 26-30
bank stock tax, collection of.....	61, 62
bank stock tax, lien against stock.....	62
bank stockholders, how and where assessed.....	15, 26-30
blank reports, acknowledgment of, sufficient notice of penalties.....	39
<i>boating or sparring exhibitions, tax on gross receipts and penalty for failure to pay</i>	253
business in this state, cannot carry on, without paying organization tax.	119
capital stock, how assessed.....	15
capital stock, how value arrived at.....	15
capital stock tax, enumeration of companies exempted from.....	123
corporate trust mortgage, penalty for advances without payment of mort- gage tax	174
certiorari	
assessments	198
franchise tax	134
special franchise	42
city, copy of petition and writ (special franchise) must be furnished	
corporation counsel	43
comptroller is authorized to examine record of stock transfer.....	195
corporate trust mortgages, penalty for advances made without payment of mortgage tax	174
corporation tax	118-139
decedent's assets, prohibition as to delivery.....	149
deductions under section 48 limited to amount of tax.....	45
electric light company, statement of town and county taxes filed with county treasurer by clerk of board of supervisors.....	55
electric heating, lighting and power companies, gross earnings and divi- dend tax	124
elevated railroads not operated by steam, gross earnings and dividend tax	124
equalization by boards of supervisors, may appeal from.....	114
exemptions on payment of franchise taxes.....	138
expenses of commissioner appointed by tax commission a charge on com- pany examined	132
failure to report, authorizes tax commission to appoint commissioner to take testimony	131
<i>false statements in reference to taxes constitute a misdemeanor</i>	249
foreign bankers, tax on gross earnings in state.....	128
foreign corporation, license tax.....	120
foreign ocean commerce, engaged in, exemption of.....	10
forfeiture of franchise, action for, by attorney-general on default in pay- ment of franchise taxes.....	136
franchise taxes	
action to recover by attorney-general.....	136
assessment by tax commission.....	107, 116, 137
payment of, exempts from state taxes on personal property.....	138
transfer of comptroller's powers and duties to tax commission.....	116
gas company, statement of town and county taxes filed with county treasurer by clerk of board of supervisors.....	55
gas companies, gross earnings and dividend tax.....	124
<i>highway taxes, liable for</i>	327
insurance companies, gross premium tax.....	124
license tax, foreign corporation.....	120

Corporation — (Continued)	PAGE
mandamus to compel report to local assessors.....	31
manufacturing, stock, bonds or notes in, representing interest in real estate not subject to apportionment for transfer tax.....	141
moneyed, stock, bonds or notes in, representing interest in real estate not subject to apportionment for transfer tax.....	141
<i>Nassau county, notice to, of completion of assessment roll.....</i>	<i>481</i>
natural gas company, statement of town and county taxes filed with county treasurer by clerk of board of supervisors.....	55
non-payment of taxes by, ground for sequestration, action by attorney-general.....	207
non-resident may obtain notice of assessment by filing with city or town clerk a written demand therefor.....	34
<i>office of, defined.....</i>	<i>319</i>
penalty for failure to report to local assessors.....	31
personal property of, where assessed.....	15
personal property, tax on, may be cancelled for want of jurisdiction....	206
personal property, tax on, may be cancelled on ground of disability to pay.....	206
public service, stock, bonds or notes in, representing interest in real estate not subject to apportionment for transfer tax.....	141
<i>railroad consolidation, capital stock, how taxed.....</i>	<i>383</i>
<i>railroad consolidation, real estate, how taxed.....</i>	<i>383</i>
railroad, stock, bonds or notes in, representing interest in real estate not subject to apportionment for transfer tax.....	141
<i>railroad, taxation for highway bridge.....</i>	<i>383</i>
railroad company, town and county taxes, statement of, filed with county treasurer by clerk of board of supervisors.....	55
railroads, elevated and surface, not operated by steam, subject to gross earnings and dividend tax.....	124
real property of, where assessed.....	15
report to local assessors.....	30, 31
reports, form of, for franchise, earnings and special franchise tax to be prescribed by tax commission.....	39, 131
reports to tax commission for franchises, gross earnings, dividends, premiums, capital stock, surplus, and special franchise tax.....	38, 128
savings banks, tax on surplus and undivided profits.....	127
<i>savings and loan associations, exemption of.....</i>	<i>257</i>
<i>school taxes, liable for.....</i>	<i>297, 299</i>
secured debt tax and exemption.....	210-215
sequestration action by attorney-general for nonpayment of taxes.....	207
<i>shares of stock having no monetary value, computation of organization, franchise and stock transfer taxes.....</i>	<i>403</i>
<i>snow, liable for taxes to remove from highways.....</i>	<i>327</i>
special franchise assessments by tax commission.....	39, 107
state bonds, credit for, against earnings, premium, dividend, capital stock or surplus tax.....	127
steam heating, light and power companies, gross earnings and dividend tax.....	124
stock, bonds or notes in, owned by a non-resident, representing interest in real estate, apportioned for transfer tax.....	141
stock in, subject to transfer tax.....	141
stock, tax on transfer of.....	188-197
supplemental proceeding to collect tax.....	205
surface railroads not operated by steam, gross earnings and dividend tax.....	124
tax commission may appoint commissioner to take testimony in case of failure to report.....	131
tax commission may examine into affairs of corporation.....	131
<i>taxes illegal unless imposed by a law of the United States or by the legislature of this state.....</i>	<i>261</i>
taxes may be paid to county treasurer by certain companies.....	62
telegraph company, statement of town and county taxes filed with county treasurer by clerk of board of supervisors.....	55
telegraph, telephone and electric light companies, instruments and batteries may be sold for taxes.....	62
telephone company, statement of town and county taxes filed with county treasurer by clerk of board of supervisors.....	55
toll bridge company, where assessed.....	15
transfer tax, associations exempt from.....	143

Corporation — (Continued)

	PAGE
transfers of stock, form of book for record of, to be prescribed by comptroller	194
transmission companies, gross earnings tax	123
transportation companies, gross earnings tax	123
transportation, stock, bonds or notes in, representing interest in real estate not subject to apportionment for transfer tax	141
trust companies, tax on capital stock, surplus and undivided profits	127
trust mortgages, tax on	174
<i>village taxes, bills for, will be sent to, upon filing notice with village clerk</i>	449
water works companies, gross earnings and dividend tax	124
<i>Westchester county, tax bills to, upon request</i>	526
<i>Corporation counsel in second class cities to be notified of actions in reference to assessments or taxes for local improvements</i>	393
Corporation tax	118-139
Costs	
action to collect transfer tax by district attorney, his personal property . .	160
appeal to surrogate in reference to transfer tax	157
certiorari proceedings	201
equalization appeal, to tax commission	115
supplemental proceeding to collect tax	205
undertaking for, on certiorari to review franchise taxes	135
County	
apportionment of mortgage taxes between, by tax commission	176
bonds, exempt	7
<i>bonds, exempt</i>	323
<i>charges, board of supervisors authorized to levy taxes to defray</i>	286
<i>constitutional provision limiting debt of</i>	238
<i>defined as municipal corporation</i>	319
land bid in by county treasurer at tax sale, empowered to hold	100
<i>Onondaga, city of Syracuse, special provisions as to taxes</i>	497
pays for purchases by comptroller for county, same as state tax is paid .	83
property deeded to board of supervisors by comptroller on tax sale, to be held in trust for	83
property of, held for a public use, within corporate limits, exempt	6
property transferred to, on default of bidder at tax sale and failure to sell certificate for three months	101
purchases by comptroller for county, charged for	83
<i>Rensselaer, for 1915, refund of excess taxes authorized</i>	505
<i>river improvement, taxes for</i>	272
<i>Seneca, for 1915, refund of excess taxes authorized</i>	509
tax sales held by comptroller	80-97
tax sales held by county treasurer	98-104
<i>taxes, illegal without authority of the legislature</i>	261
visitations by tax commission	109
County clerk	
apportionment of mortgage tax by tax commission	176
bond of, must be furnished, as prescribed by comptroller, in reference to mortgage taxes	182
bonds, secured by prior advance mortgage, voluntary payment of mortgage tax on; statement filed on such payment	183, 184
bonds, upon which a mortgage tax voluntarily paid, to be endorsed by	184
<i>cemetery tax, order of confirmation or referee's report for sale in case of non-payment, filed with</i>	361
<i>certificates on village tax sales to be recorded as deeds</i>	452
<i>collector's bond, must be filed with, by supervisor</i>	412
<i>collector's bond, satisfaction of, upon filing county treasurer's receipt . . .</i>	412
comptroller, supervisory power in relation to mortgage tax	181
corporations, annually to furnish list of, to town clerks between June 1 and 15	31
deeds by comptroller, county treasurer, county judge, recorded for two years, conclusive evidence of regularity	89
<i>drainage, assessment-roll, filed with</i>	290
list of lands owned by county and liable to be sold by state to be furnished comptroller	82
list of lands to be sold by comptroller to be received from county treasurer	81
lot divisions, abandonment of, after ten years, acknowledged instrument to be filed and endorsed on map	38

County clerk — (Continued)	PAGE
<i>map showing subdivisions of real property divided into lots, filed with, how kept by</i>	338
mortgage	
foreclosed, cannot be, without payment of tax.....	174
indefinite amount, determination of tax.....	172
indefinite amount, determination reviewable by tax commission.....	173
indefinite amount, proofs and determination to be forwarded to tax commission	173
recorded, must not be, without payment of tax.....	173
released or discharged, cannot be, without payment of tax.....	174
mortgage tax	
apportioned, to be paid as provided by tax commission, five days after final determination.....	180
apportionment, order of tax commission filed in each county affected.	177
collected in action by attorney-general to be paid to.....	187
endorsement upon records upon payment.....	173, 179
erroneously collected, refund to be on order of tax commission.....	181
expenses in collection allowed, to be deducted from taxes.....	181
expenses in reference to, must be approved by tax commission.....	181
mortgage covering property within and without the state, may be paid for full amount, on.....	178
paid to county treasurer each month, after deducting expenses.....	180
payment to recording officer of another county to be accompanied by description of property.....	177
receipt to be endorsed on mortgage and record of mortgage....	173, 175
statement of, to be filed with clerk of the board of supervisors and tax commission	180
<i>Nassau county, to furnish list of sales to assessors</i>	491
notice of appeal, consent and affidavit in county equalization appeal, must be filed with.....	113
<i>Onondaga county, city of Syracuse, duties in relation to unpaid state and county taxes</i>	498
over-payment of mortgage tax to county treasurer, adjustment of, by tax commission	182
prior advance mortgages	
annual statement of advances to be filed with.....	183
voluntary payment of mortgage tax on full amount.....	183, 184
priority of judgment in case of redemption of lands conjointly assessed, to be entered on docket.....	86
<i>public records, how must be kept; destruction prohibited; penalty</i>	308
refund of excess mortgage tax on mortgages covering property within and without state, on order of tax commission after apportionment.....	178
refund of mortgage taxes erroneously collected, to be paid from mortgage tax moneys on hand.....	182
removal of defaulting taxpayer, order directed to sheriff for execution in county of new residence, must be filed in county where granted.....	204
report, quarterly, to comptroller as to deeds taking effect after death....	163
<i>river improvement, map for, and determination of conservation commission to be filed with</i>	272, 273
rules and regulations to govern collection of mortgage taxes to be prescribed by tax commission.....	181
satisfaction of collector's bond to be entered.....	70
state tax, statement of, to be transmitted by comptroller.....	113
supplemental mortgage	
determination as to exemption, reviewable by tax commission.....	172
statement as to exemptions, may be filed with.....	172
tax commission	
over-payment of mortgage taxes to county treasurer, to adjust.....	182
refund in reference to mortgage taxes erroneously collected, to determine amount of.....	182
rules and regulations for collection of mortgage taxes, to prescribe..	181
supervisory power in relation to mortgage tax.....	181
transfer tax, book to be kept for record of certificate of payment of, by comptroller	162
trust mortgage	
annual statement of advances to be filed with.....	175
tax on annual advances.....	174

	PAGE
County clerk — (Continued)	
<i>vacancies, in office of justice of the peace, appointments by town board to fill, certificate of, to be filed with</i>	413
<i>village franchises to be filed with, by village clerk</i>	441
voluntary payment of mortgage taxes must be entered on margin of record	184
County court	
apportionment of assessment and tax by, when real property has been erroneously assessed in one parcel.....	204
authorized on application to grant order directing sheriff of county, to levy, where taxpayer in default may be, in case of change of residence..	204
authorized to grant order directing levy on property of defaulting collector.	206
<i>exemption of plank-road and turnpike corporations, authorized to determine.</i>	433
<i>New York and Kings, given jurisdiction of action to foreclose village certificate of sale</i>	456
County equalization of 1911 legalized.....	48
County land must be bid in for county by comptroller on tax sale held by him.	82
<i>County law, provisions relating to taxation</i>	277-286
County line, wild and uncultivated land divided by, how assessed.....	14
County officials	
<i>public records, how must be kept; destruction prohibited; penalty</i>	308
<i>qualification of, as to age, citizenship and residence</i>	379
special franchise information, must furnish to tax commission.....	42
<i>term of office, when begins, holding over, vacancies, how created and filled</i> .	379
County judge	
deeds by, after being recorded for two years, conclusive evidence of regularity	89
time for bringing action to set aside deed of.....	90
County tax and financial officials, to furnish statistics to comptroller on request.	56
County treasurer	
<i>April first latest date to which time for collection of taxes may be extended unless 90% have been collected</i>	285
assessment-roll to be filed with, by collector.....	60, 66
<i>assessments and taxes of railroad, telegraph, telephone and electric light companies, statement of, by clerk of the board of supervisors</i>	278
assessors	
conservation commission's certificate for exemption of lands planted for forestry purposes, must furnish copy to.....	18
conservation commission's certificate for exemption of woodlots, must furnish copy to.....	20
bank tax	
collected by, on warrant of board of supervisors.....	28
statement of, to be filed with, by supervisors.....	28
collector	
bond of, new, on extension of warrant.....	68
<i>renewal upon extension of time for collection</i>	285
<i>satisfaction of, upon settlement of account and giving of receipt in duplicate</i>	412
charged with taxes to be collected.....	56
credit to be given upon filing of receipts.....	68
instruments and batteries of telegraph, telephone and electric light companies, when taxes unpaid, to return statement of.....	62
railroad, telegraph, telephone, electric light and gas companies, to be notified of nonpayment of taxes of.....	62
settlement of account for taxes, to receive certificate of.....	70
defined in reference to transfer tax.....	166
definition	5
<i>drainage tax, duty of, in relation to</i>	291
exemption of land planted for forestry purposes, certificate of conservation commission to be filed with.....	18
exemption of woodlots, certificate of conservation commission to be filed with	20
expenses authorized for examination of collectors' returns, and descriptions for valid tax sale.....	67
fees for collecting and paying state school tax allowed and paid by commissioner of education.....	73
foreign corporations, agents of, to report by June first, debts owing from residents and copy of statement to be furnished assessors, by.....	33
forest preserve, taxes on, to be credited by state treasurer against state tax	65
non-resident debts, tax on, if unpaid, warrant to be issued to sheriff of any county for levy and sale of non-resident property.....	63

	PAGE
County treasurer — (Continued)	
<i>Onondaga county, city of Syracuse, duties in relation to unpaid state and county taxes</i>	497
<i>Ontario county, non-resident property sold for 1914 taxes, authorized to convey</i>	499
<i>Orleans county, sales for taxes under special act validated and act repealed</i>	501
<i>Oswego county, special provisions for tax sales in, repealed</i>	503
<i>poor accounts, to be presented to board of supervisors who are authorized to raise deficiency by tax levy on town</i>	371
<i>public records, how must be kept; destruction prohibited; penalty</i>	308
receipt book to be filed by collector	60
receipts for collected taxes paid to other officers to be filed by collectors	68
rejected taxes, statement of, remaining on July first to be forwarded to supervisor	70
<i>Rensselaer county, refund of excess state and county taxes for 1915 authorized</i>	505
returns of collectors to be examined and taxes rejected on real property imperfectly described	70
<i>river improvement, taxes for, to be paid to by collector and then paid forthwith to comptroller</i>	273
<i>school tax, duties of, in relation to</i>	303-307
<i>Seneca county, refund of excess state and county taxes for 1915 authorized</i>	509
state school tax	72
may borrow to pay	72
state tax, payment of	72
tax roll, abstract of, to be furnished by clerk of board of supervisors	56
tax sale, held by	98-104
accrued taxes, estimated, must be paid before redemption of property bid in by county and omitted from tax roll under section 50	102
advertisement and sale	99
amount to be paid on redemption	101
article 6 of tax law to govern county treasurer on tax sale	104
bids not paid within one month from conclusion of sale subject property to resale by county treasurer	100
charge for publishing notice and list	99
city, not governed by article 7 in relation to county tax sales	104
comptroller	
approves form of list before publication	99
lands, list of, to be sold, to be furnished two months before sale by counties not in forest preserve	103
prescribes form of list	99
state lands or lands in which state has interest, two weeks prior to sale, to send list of	103
warrant for lands bid in by county treasurer for state, to draw	104
conveyance and its effect	102, 103
county to be credited by comptroller for land bid in by county treasurer for state	104
counties may bid in land on tax sale	100
counties may hold land bid in by	100
court house, place of holding sale	99
deed by county treasurer, effect of	102, 103
recorded in same manner as other deeds	102
deed to county to contain all parcels	102
expenses of publishing notice to redeem to be apportioned on property included in list	104
expense of publishing notice to redeem apportioned on property bid in by county and not redeemed, a county charge	104
expenses of publishing notice of sale a charge upon property	104
fees for county treasurer's deed	102
forest preserve, list of property of, bid in by counties to be filed with comptroller twenty days after redemption period	100
forest preserve, property bid in by county not acquired by state within six months after filing list, may be sold by county treasurer	100
incidental expenses authorized	67
lands bid in for state, statement of, to be furnished comptroller	104
lands not resold within three months shall be transferred to county	101
lands transferred to county in case of failure of bidder to pay of same force and effect as if originally bid in by county	101
list of lands to be sold to be furnished comptroller in counties not in forest preserve	103

	PAGE
County treasurer — (Continued)	
tax sale, held by — (Continued)	
list of property bought by county to be furnished board of supervisors by December first.....	47
list of real estate to be sold, published once a week for six weeks...	99
money received for expenses of publishing notice to redeem, must be applied for that purpose.....	104
money received by county treasurer on tax sale to be applied in same manner as taxes received from collectors.....	102
<i>Monroe county, special provisions apply: g to</i>	475
<i>Nassau county</i>	490
new certificate upon setting aside sale.....	100
notice of sale, contents and publication of.....	99
occupant may be ejected in same manner as tenant holding over....	103
occupant may redeem within one year after last day of sale.....	101
owner may redeem within one year after last day of sale.....	101
person having interest may redeem within one year after day of sale.	101
person redeeming to pay expenses of publishing notice to redeem before receiving conveyance.....	104
purchaser at tax sale to pay expenses of publishing notice to redeem before receiving conveyance.....	104
rate of charge for publishing notice of tax sale.....	99
reassessment, of taxes, interest, penalties and expenses in case property not redeemed.....	101
redemption	101
redemption of property bid in by county and stricken from subsequent tax rolls under section 50.....	101
refund of purchase money shall be audited same as other county charges	103
refund of purchase money, charge against tax district.....	103
refund of purchase money, by whom and when.....	103
Rockland county, special provision as to.....	99
sale, expenses of, shall be added to taxes and be a charge against the property	98
sale held at county court house.....	99
sale may be deferred in Rockland and Suffolk counties until taxes amount to two dollars.....	99
sale, when to be held.....	98, 99
sales book, change of purchaser or default of bidder to be entered in.	101
state lands, list of, to be furnished county treasurer by comptroller two weeks prior to sale.....	103
state lands to be bid in by county treasurer for state.....	103
<i>Suffolk county, all property must be sold within three months after October 1, 1915, for arrears then existing</i>	512
<i>Suffolk county, board of supervisors authorized to exclude property from</i>	512
Suffolk county, sale may be deferred for two years on order of board of supervisors	99
Suffolk county, special provision as to.....	99
tax sales must be held in all counties not in forest preserve including, St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida....	98
taxes remaining unpaid for six months after February first following date of levy, subject property to tax sale.....	98
taxes, except those paid to supervisors to be received from collector.....	55
<i>taxes collected to be paid over by collector before extension of time granted</i>	285
taxes on railroad, telegraph, telephone, electric light and gas companies, to receive direct.....	62
taxes received from collector to be disbursed as directed by board of supervisors	72
taxes returned by collector unpaid, may be received by, before return made to comptroller	67
<i>taxes, time for collection of, may be extended by</i>	285
telegraph, telephone, electric light companies, batteries and instruments of, to be sold for unpaid taxes.....	62
town taxes, exceeding charges, to be credited to town for reduction of taxes of succeeding year.....	68
<i>Tompkins county, notices to redeem, publication of authorized and previous failure to, validated</i>	514
transcript of rejected taxes to be delivered to supervisor by May first....	70
unpaid taxes, transcript to be delivered to supervisor.....	71

	PAGE
County treasurer — (Continued)	
warrant for collection of taxes may be extended by, upon application of supervisor or common council.....	68
warrant for collection of taxes cannot be extended beyond April 1.....	68
warrant for collection of state taxes cannot be extended.....	68
<i>Westchester, sale for taxes under special act (Chapter 610, Laws 1874) validated and provisions of said act declared in force and to remain so unless expressly repealed.....</i>	515
<i>wild, unimproved or unoccupied land may be bought for county on tax sale upon resolution of board of supervisors.....</i>	265
Court house, place for holding tax sale by county treasurer.....	99
Court of claims has jurisdiction on refund claim in reference to stock transfer tax erroneously paid.....	197
Cranage, right to collect, real property.....	5
Credit on resettlement of franchise taxes may be assigned.....	134
Credit union, shares of, exempt from execution to extent of \$600.....	257
Crossings, taxable and not taxable, as special franchise.....	6
Culverts, taxes for.....	331-337
<i>Dannemora, town of, state land, in school district No. 1 subject to school tax.....</i>	306
Dates for field work by assessors.....	23
Daughter, property left to, exempt to extent of \$5,000 from transfer tax....	143
Death	
<i>creates vacancy in the office of public officials and may be filled by appointment or election.....</i>	379
deed, grant, bargain, sale or gift made in contemplation of or to take effect at death subject to transfer tax.....	142
Debts	
<i>apportionment on division of towns.....</i>	407
assessment of, owing to foreigners.....	33
<i>constitutional limitations on counties, cities, towns and villages.....</i>	238
deductible from personal property assessment.....	12
deductible, what are not, from personal property assessment.....	12
foreigners, due by inhabitants to, for real property, personal property....	6
foreigners, owing to, report of, by agent to county treasurer.....	33
<i>limitation of power of legislature to create.....</i>	236
residents, owing to, wherever securities held, personal property.....	6
secured debts, no deduction for, in local assessment of, when tax has not been paid.....	213
solvent debtors, due from, personal property.....	6
<i>United States, power of Congress to levy taxes to pay.....</i>	235
<i>Decedent's estate, taxes on, order of payment by administrator or executor..</i>	248
Decedent's property willed generally is subject to transfer tax as if transferred pro rata to general devisees or legatees.....	141
Decedent's securities, deposits and assets, prohibition as to delivery by company or person holding same.....	149
Deed, taking effect after death, quarterly report of, county clerks to comptroller	163
<i>Deed, when considered mortgage.....</i>	387
Deed by comptroller	
absolute, when becomes.....	91, 93
application, written, therefor, must be made.....	88
conclusive evidence of legality after two years from sale.....	89
county, to, upon return of unsold certificates by county treasurer.....	83
people, to, for property bought on tax sale has same effect as deed to other purchasers.....	83
presumptive evidence of legal sale.....	89
recorded, not before six months after service of notice on occupant.....	91
recorded with like effect as other deeds.....	89
recorded with it, proof of service of notice on occupant.....	91
setting aside, ground for and when.....	90
time when purchaser at comptroller's tax sale may apply for on certificate of purchase.....	88
unredeemed lands.....	88
unredeemed lands may be made by comptroller one year after sale.....	89
unredeemed lands, time for application for.....	88
Deed of county judge recorded for two years conclusive evidence of regularity. time and grounds for bringing action to set aside.....	89, 90
Deed by county treasurer	
certificate holder, to, after redemption period has expired.....	102
county, to, on tax sale by county treasurer, to contain all parcels.....	102
county, to, after expiration of redemption period.....	100
effect of, on tax sale.....	89, 103

	PAGE
Deed by county treasurer — (Continued)	
fee to county treasurer on tax sale conveyance	102
forest lands to county when state does not rebuy	100
recorded as other deeds	102
settling aside, ground for and time of	90
<i>De facto, corporation, municipal corporation declared illegal by the courts, defined as with power to tax</i>	323
Definitions	
assessor	4, 117
<i>assignee of mortgage, lease or conditioned estate</i>	387
banker, foreign	128
bond	184
<i>capital stock, amount of</i>	403
<i>charitable and benevolent institutions</i>	351
<i>chattels</i>	315
<i>chattels real</i>	387
city	319, 323
comptroller	4
conveyance	387
corporation, office of	319
county	319, 323
county treasurer	5, 166
<i>deed as mortgage</i>	387
<i>de facto municipal corporation</i>	323
district attorney	166
dockage, right to collect, real property	5
doing business in this state, foreign banker	128
estate	166
executory contracts	169
foreign banker	128
<i>fraternal benefit society</i>	351
<i>governing board</i>	323
gross earnings	124
<i>hereditaments</i>	387
insurance corporation	126
intangible property	166
intestate laws of state	167
land	5
lands	387
<i>lease for more than three years</i>	387
mortgage	169
<i>when deed is</i>	387
mortgage tax, in reference to	169
<i>municipal corporation</i>	319, 323
<i>office of a corporation</i>	319
personal estate	6
personal property	6
<i>personal property</i>	315
premium	125
property	166
<i>property</i>	315
purchaser	387
real estate	5
<i>real estate</i>	315, 433
real property	5, 169
<i>real property</i>	315, 387
recording officer	387
register	387
register of county	315
resident	167
school district	319
secured debts	210
special franchise	5, 6
tangible property	166
tax commission	4, 137
tax department	4, 137
tax district	4, 112
<i>tenements</i>	387
towns	319, 323
transfer	166
transfer tax, in reference to	166, 167
village	315, 319, 323

	PAGE
Delinquents as to franchise taxes and reports, duty of any person having knowledge of to furnish to comptroller who may employ such person to assist in collection.....	125
Demand sent by non-resident for collection, exempt.....	10
Deponents, joint death of one subjects entire property to transfer tax.....	143
Deposits	
decendent's, prohibition as to delivery.....	149
savings bank, exempt.....	10
Description of real property	
corrected by supervisor when taxes thereon rejected by comptroller....	78
corrected by supervisor when taxes thereon rejected by county treasurer..	70
imperfect, reassessment of	70
Despoliation of lands	
notice of action for, by purchaser on comptroller's tax sale.....	87
prohibition of, when sold for taxes by comptroller.....	87
<i>Devisee, assessments may be made to, in second-class cities</i>	391
Devisees personally liable for transfer tax until paid.....	146
<i>Direct state law for principal and interest on authorized indebtedness</i>	236
District attorney	
<i>false statement by taxpayer constitutes a misdemeanor</i>	249
penalty for failure of agent of foreign creditor to file statement with county treasurer, to be recovered by.....	33
transfer tax	
collection of, on default for eighteen months at request of comptroller	160
costs allowed for personal use in action to collect.....	160
defined in reference to.....	166
payment of, to enforce.....	147
proceeding to collect, procedure.....	160
transcript of decree, surrogate to furnish copies of.....	160
warrant for expenses to be issued by comptroller on certificate of surrogate	161
<i>District, school, taxes, how estimated and levied</i>	295
Dog tax.....	278-285
<i>cities of the third class</i>	311
collection of.....	279
collector's fees.....	280
<i>default in payment makes it the duty of collector and lawful for any person to kill dog</i>	280
<i>Monroe County, misdemeanor for failure to pay</i>	284
owner to deliver description of, to assessor upon request.....	279
penalties for failure to pay where registration method in force.....	283
rate of, when not fixed by board of supervisors.....	279
registration and tag method.....	280-285
town fund for damages against town for the killing of sheep or angora goats; balance after one year for highways, bridges or contingent expenses	280
Domestic animals, corporation to insure, not subject to gross premium tax...	125
Domestic insurance corporation, subject to gross premium tax.....	125
<i>Drainage law, provisions relating to taxation</i>	289-291
Drainage tax	
<i>appeal to special term of supreme court</i>	290
apportionment of benefit.....	289
collector to collect.....	291
collector to pay over drainage taxes to supervisor or county treasurer...	291
completion of tax roll.....	289
comptroller, sale for taxes.....	291
correction of tax-roll upon appeal.....	290
county clerks, tax roll filed with.....	290
county treasurer, return of unpaid drainage taxes to.....	291
county treasurer, sale for taxes.....	291
county treasurer to pay over drainage taxes to treasurer of drainage commission	291
determination of supreme court on appeal.....	290
drainage commission to apply taxes to bonds and legal indebtedness.....	291
drainage commission, treasurer of, to receive taxes from supervisor or county treasurer.....	291
fees of collector.....	291
grievance day.....	289
hearing on appeal.....	290
inspection period of tax roll.....	290

	PAGE
<i>Drainage tax — (Continued)</i>	
notice of appeal and service of.....	290
notice of completion of tax roll.....	289
owner, mistake in name of, does not affect validity of the assessment....	289
redemption on sale for taxes.....	291
sale for unpaid drainage taxes by county treasurer or comptroller.....	291
supervisor, to include apportionments in town roll as made by drainage commissioners and appearing on their tax roll.....	291
supervisor to pay over drainage taxes to treasurer of drainage commission	291
Supreme court, appeal to.....	290
taxes to be applied by drainage commission to bonds, and legal indebtedness	291
tax-roll, preparation of, by commissioners.....	289
tax-roll, redated as of date of final completion.....	290
town clerks, transcript of tax roll, filed with.....	291
town roll to include apportionments of the drainage commission.....	291
treasurer of drainage commission to receive taxes from county treasurer or supervisor.....	291
unpaid drainage taxes to be returned to county treasurer.....	291
<i>Dutchess county</i>	
surrogate's, transfer tax clerk, appointed by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
Dwelling house, how assessed when divided by tax district line.....	14
Education, board of, duties of in reference to school tax.....	295
Education, commissioner of	
apportionment of state school tax by.....	72
fees of county treasurer for state school tax to be allowed and paid by..	73
school tax list, amendment of, must have approval of.....	301
<i>Education Law</i>	
provisions relating to taxation.....	295-308
state land, district No. 2, town of Genesee Falls subject to school taxes..	606
state land, enumeration of school districts, subject to school taxes..	306, 508, 606
Educational association or corporation, exemption of.....	8
Educational corporation, property left to, exempt from transfer tax.....	143
Election declared void by court, creates vacancy in the office of public officials and may be filled by appointment or election.....	380
Election of owner as to place of assessment when dwelling house divided by tax district line.....	14
Elective officers, term of, when begins.....	379
Electric conductors defined as real property.....	5
Electric light company, school tax, notice to and payment by.....	302, 303
Electric light companies, assessments and taxes of, furnished county treasurer by supervisors' clerk.....	278
Electric light, heat and power companies	
gross earnings and dividend tax, subject to.....	124
time to report to tax commission, by December first.....	129
<i>Elevated railroads</i>	
crossings of, not special franchise.....	6
defined as real property.....	5
gross earnings and dividend tax, subject to.....	124
not operated by steam, franchise tax, exempt from.....	123
<i>Equalization appeals to tax commission.....</i>	<i>113-116</i>
costs.....	115
determination.....	114
forms, rules and regulations.....	113
method of carrying out.....	115
procedure before.....	113
<i>Equalization between school districts.....</i>	<i>298</i>
<i>Equalization, board of, Oneida county, authorized and duties defined.....</i>	<i>494</i>
<i>Equalization, boards of supervisors, by.....</i>	<i>46-50</i>
abstract of evidence to be published with rates.....	47
aggregate valuations of real estate in any tax district may be increased or diminished.....	46
assessment-rolls to be examined annually.....	46
bank stock, assessments of, excluded.....	48
commissioners of equalization, appointment and duties.....	49, 50
county, exclusion of property sold to, on tax sale, must be by resolution of board of supervisors.....	47
county treasurer to furnish list of property bought by county on tax sale.	47
evidence upon which equalization based to be preserved.....	47
property sold to county on tax sale to be excluded in determining equalization.....	47
rule for equalization.....	46

	PAGE
Equalization, boards of supervisors, by — (Continued)	
table of rates to be furnished tax commission.....	47
table of rates to be published.....	47
tax commission to include table of rates in annual report.....	47
Equalization, commissioners of.....	49
Equalization, county, for 1911, legalized.....	48
Equalization, Nassau county.....	484
Equalization, review, by tax commission.....	114
Erie county	
<i>assessors authorized to employ clerks</i>	411
surrogate's transfer tax clerk, appointed by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
Error, ground for cancellation of tax sale by comptroller.....	95
Error in description of lands in list published by the comptroller for tax sale, not to invalidate sale.....	81
Estate	
<i>assessments may be made to, in second-class cities</i>	391
<i>conditional, assignee of, a purchaser</i>	387
<i>decedent's, taxes on, order of payment by administrator or executor</i>	248
defined, in reference to transfer tax.....	166
record of, and of transfer tax, must be kept by surrogates' in book fur- nished by comptroller.....	162
Evidence under oath may be taken by transfer tax appraiser.....	153
Executor	
assessment of property held by.....	82
<i>assessments may be made to, in second-class cities</i>	391
<i>taxes, must pay, after debts entitled to preference under state or federal laws</i>	248
transfer tax	
authorized to sell property to pay.....	147
beneficiary to pay.....	147
bequest to, in lieu of commission, subject to, for excess over commission bonds or securities, may be deposited with comptroller or county treasurer in case of contingent remainders.....	149
composition of, on expectant estates and remainders with attorney- general and comptroller.....	165
foreign, must pay on transfer of stock or other obligation in name of decedent in this state.....	158
liable, personally, for.....	149
147	147
Executory contracts defined.....	169
Exempt from local taxation, wholly or partly	
property	
<i>automobiles except manufacturer's, dealer's and used solely for com- mercial purposes</i>	389
bank stock except for 1% tax.....	27
<i>bonds of a municipal corporation</i>	323
bonds of state, county, city, town, village and school district... 7, 319, 323	17
brush lands, underplanted, upon certificate of conservation commission	17
chooses in action held by banks, when value enters into value of shares of stock.....	27, 28
corporations paying franchise tax, personal property of, for state purposes.....	138
<i>deposits in savings and loan associations</i>	257
deposits in savings banks.....	10
execution, property exempt from.....	6
<i>special laws, as to, not repealed by code of civil procedure provisions</i>	242
<i>what property is</i>	242-247
<i>dues and dividends credited and shares in savings and loan asso- ciations to extent of \$600</i>	257
<i>exhibits at international exhibition, exempt from execution</i>	247
forest lands, underplanted, upon certificate of conservation commission	17
forestry purposes, land planted for, upon certificate of conservation commission.....	17
household furniture and personal effects to value of one thousand dollars.....	12
Indian reservation.....	6
<i>Indian reservation</i>	343
judgments held by banks when value enters into value of shares of stock.....	27, 28
<i>monument for soldiers and sailors</i>	362
mortgages held by banks when value enters into value of shares of stock.....	27, 28

Exempt from local taxation, wholly or partly — (Continued)		
property — (continued)		
mortgages, bonds and notes when mortgage tax paid.....	170, 172,	185
motorcycles		339
motor vehicles except manufacturer's, dealer's and used solely for commercial purposes		339
personal property, none, from village poll tax levy.....		443
personal of fraternal benefit society except office equipment.....		351
personal property of banker, private or individual, paying franchise tax		139
property exempt from execution.....		6
real and personal of fire companies in villages on adoption of proposition therefore		455
real property acquired by Westchester county after October 1, 1914, taxable		515
real property, when exemption claimed, purchased with pension moneys except school or highway taxes to extent of \$5,000 if owned by pensioner, his wife or widow.....		7
reforested lands	265-	268
school apparatus		295
school books		295
school buildings		295
school furniture		295
school grounds		295
secured debts, when tax on paid.....	211,	214
shares in credit union and savings and loan associations to extent of \$600		257
shellfish grounds, enumeration of.....		270
soldiers and sailors monument.....		362
state land, certain exceptions, school taxes.....	306, 508,	606
state land, exception, Rockland county acquired for public use.....		508
state land, exception, forest preserve.....		6
state land, exception, local improvement assessments.....		375
stock in incorporated company liable to taxation on its capital.....		11
stock in trust company paying franchise tax against individual holders for all purposes.....		139
tax lien (Westchester County).....		539
toll-house and all property of plank-road or turnpike corporation until surplus over repairs and reserve fund exceeds 7%.....		433
trust company, personal property of, paying franchise tax for all purposes.....		138
United States		6
United States, property of the state, purchased by.....		399
vessels engaged in foreign ocean commerce.....		10
waterworks conducted by college.....		295
wood lots, underplanted.....		20
owner		
academy of music.....		11
agricultural society		9
animal law enforcement corporation or association.....		8
benevolent corporation or association.....		8
bible corporation or association.....		8
casualty insurance companies.....		10
cemetery corporation or association.....		8
charitable corporation or association.....		8
children law enforcement corporation or association.....		8
city	6, 319,	323
co-operative loan associations.....		10
educational corporation or association.....		8
fire insurance companies.....		10
foreign ocean commerce companies.....		10
fraternal benefit society.....		351
historical corporation or association.....		8
hospital corporation or association.....		8
Indian reservations		6
Indian reservation		343
infirmary corporation or association.....		8
library corporation or association.....		8
life insurance corporations.....		10
literary corporation or association.....		8
medical society		11

Exempt from local taxation, wholly or partly — (Continued)		PAGE
owner — (continued)		
members of fire companies in villages to extent of \$500 on adoption of proposition therefore.....		455
minister		9
missionary corporation or association.....		8
mutual life insurance corporation.....		11
non-residents		10
patriotic corporation or association.....		8
pensioner	6,	7
pharmaceutical society		11
plank-road corporation until surplus over repairs and reserve fund exceeds 7%		433
priest		9
religious corporation or association.....	8,	9
resident of school district for additional school house upon division of district		299
savings and loan association.....		257
savings banks		10
school district	295, 319,	323
scientific corporation or association.....		8
state, except for certain school districts.....	6, 306, 508,	606
surety insurance companies.....		10
town	6, 319,	323
tract corporation or association.....		8
turnpike corporation until surplus over repairs and reserve fund exceeds 7%		433
United States		6
village	6, 319,	323
volunteer firemen corporation.....		9, 455
Westchester county except real property acquired after October 1, 1914		515
widow of minister.....		9
widow of pensioner.....	6,	7
wife of pensioner.....		6
<i>Exempt from bank stock tax</i>		
savings and loan associations.....		257
trust company		139
<i>Exempt from franchise tax</i>		
agricultural associations, banks, electric companies, elevated railroads not operated by steam, gas companies, insurance corporations, horticultural associations, laundering corporations, lighting companies, manufacturing corporations, mining corporations, power companies, savings banks and institutions, steam heating companies, surety corporations, surface railroads not operated by steam, title guarantee corporations, trust companies and water companies. (Laundering, manufacturing and mining corporations must employ forty per cent of capital in state).....		123
waterworks conducted by college.....		295
<i>Exempt from gross earnings tax</i>		
ferry companies operating under lease from New York City.....		123
<i>Exempt from license tax</i>		
banking, building and loan companies or associations, casualty, co-operative fraternal, fire, life, marine insurance, foreign corporations.....		120
<i>Exempt from organization tax</i>		
accumulating fund, building, co-operative, loan, and mutual associations; national and state banks.....		119
<i>Exempt from poll tax of villages</i>		
active members of fire department.....		443
clergymen.....		443
exempt firemen.....		443
honorably discharged soldiers and sailors unable to perform manual labor.....		443
idiots		443
lunatics		443
paupers		443
priests		443
<i>Exempt from snow removal assessment</i>		
clergymen.....		327
females		327
fire company, members of.....		327
idiots		327
lunatics		327

<i>Exempt from snow removal assessment — (Continued)</i>	
males under twenty-one.....	PAGE 327
paupers.....	327
persons seventy years of age or over.....	327
priests.....	327
sailors unable to perform manual labor.....	327
soldiers unable to perform manual labor.....	327
<i>Exempt from special franchise tax</i>	
municipalities.....	5
waterworks conducted by college.....	295
<i>Exempt from stock transfer tax</i>	
credit unions.....	257
savings and loan associations.....	257
<i>Exempt from town highway taxes</i>	
village.....	335
<i>Exemptions from transfer tax</i>	
animal corporation, property to.....	143
benevolent corporation, property to.....	143
bible corporation, property to.....	143
bishop, property to.....	143
charitable corporation, property to.....	143
cemetery corporation or association, property to, other than moneys or securities.....	143
child law enforcement corporation, property to.....	143
child, property to, in excess of five thousand dollars.....	143
educational corporation, property to.....	143
exemptions under section 4 do not apply.....	167
father, property to, in excess of five thousand dollars.....	143
historical corporation or association, property to, other than moneys or securities.....	143
hospital corporation, property to.....	143
husband, property to, in excess of five thousand dollars.....	143
infirmary corporation, property to.....	143
law enforcement corporation, property to.....	143
literary corporation or association, property to, other than moneys or securities.....	143
missionary corporation, property to.....	143
moral or mental improvement of men or women corporation or association, property to, other than moneys or securities.....	143
mother, property to, in excess of five thousand dollars.....	143
patriotic corporation or association, property to, other than moneys or securities.....	143
pictures, statuary, works of art, antiques, books, manuscripts or other similar property, if presented to municipal corporation within two years after transfer.....	145
religious ceremonies for decedent, property for.....	143
religious corporation, property to.....	143
scientific corporation or association, property to, other than moneys or securities.....	143
tract corporation, property to.....	143
transfers for less than five hundred dollars.....	145
widow, property to, in excess of five thousand dollars.....	143
wife, property to, in excess of five thousand dollars.....	143
<i>Exemptions, miscellaneous provisions as to</i>	
assessors must report to clerk of board of supervisors.....	16
banking law.....	257
blanks for report of, by assessors, furnished by tax commission.....	16
legislature prohibited from passing private or local bill granting.....	236
list of, to be furnished tax commission by October first by supervisors' clerk and New York city clerk.....	16
municipal corporation defined.....	319
New York city, assessors must report to city clerk.....	16
real property acquired by Westchester county subsequent to October 1, 1914, removed.....	515
real property, how cancelled.....	247
real property purchased with pension moneys, how marked on assessment-roll.....	7
state lands, certain, removed for school purposes.....	306, 508, 606
statement of, to be posted and published in cities; expense a city charge.....	16, 17
village assessments for local improvement, none allowed on real property..	448

	PAGE
Expectancy, estates in, subject to transfer tax.....	155
Expectant estates, composition of transfer taxes on, by attorney-general and comptroller	158
Express companies subject to gross earnings tax.....	123
Extraordinary term of supreme court for trial of special franchise proceedings.	201
<i>False statement in reference to taxes constitutes a misdemeanor</i>	249
Farm divided by tax district line, where assessed.....	14
Father, property left to, exemption to extent of \$5,000 for transfer tax.....	143
<i>Federal constitution, provisions relating to taxation</i>	225
Fees	
collectors, amount of.....	65, 66
collectors in Suffolk county on returned taxes, not allowed.....	66
county treasurer for collecting transfer tax.....	162
state property, not allowed for tax on.....	65
witnesses subpoenaed by transfer tax appraiser.....	154
witnesses subpoenaed by tax commission.....	109
<i>Felony, conviction of, creates vacancy in the office of public officials and may be filled by appointment or election</i>	380
<i>Fence viewers, town assessors, act as</i>	412
Field work, dates for by assessors.....	23
Fine, not to be made for non-payment of tax.....	205
<i>Fire assessment and tax, assessed and levied same as other town charges</i> ..	421, 422
Fire insurance company	
foreign, exempt from license tax.....	120
foreign, payment of premium tax to treasurers of fire departments except Buffalo, Jamestown, Niagara Falls and New York.....	348
personal property, exemption of.....	10
<i>Fire protection, town may contract for with incorporated company upon petition of taxpayers</i>	422
<i>Fire tax in towns</i>	421, 422
Firemen, incorporated association of, exemption of.....	9
<i>Firm name, assessments may be made to in second-class cities</i>	391
<i>Fiscal year of villages</i>	442
<i>Foreclosure of tax lien in the city of Syracuse</i>	583
<i>Foreclosure of tax lien, Westchester county</i>	539
Foreign corporations, license tax	
amount of.....	120, 121
banking corporations, fire, marine, life and co-operative fraternal insurance companies; and building and loan associations, exempt from....	120
comptroller to issue warrant for collection.....	120
capital employed, to be fixed by tax commission.....	120
capital stock employed in the state, method of computing.....	120
default in payment, for thirteen months, forfeits right to sue in state courts	120
tax commission may examine books, records and employees in this state..	120
tax commission to fix amount of capital employed.....	120
warrant for collection, to be issued by comptroller.....	120
Foreign executor, administrator or trustee must pay transfer tax on transfer of stock or other obligation in name of decedent in this state.....	149
<i>Foreign fire insurance tax, city of Jamestown, collection and distribution</i>	551
<i>Foreign insurance corporations, taxation of</i>	347
Foreign ocean commerce, exemption of, vessels engaged in.....	10
Forest lands, comptroller may procure title by publication of list of.....	90
<i>Forest lands, state, town of Clifton, validation of 1912 assessment</i>	605
Forest preserve	
counties of St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida, may be held by counties if bid in at tax sale and not repurchased by state	100
county treasurer, statement of land bid in by, to be furnished comptroller within twenty days after redemption has expired.....	100
county treasurer, portions bid in by, to be resold to state upon designation by comptroller.....	100
lands outside of, certificate of sale of, to comptroller on tax sale held by him, may be assigned.....	82
new certificate of sale for land in, by comptroller upon non-payment of bids must be issued to People.....	85
tax sales held by county treasurer in counties of St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida.....	98
Forestry purposes, lands planted for, exempt.....	17
Forfeiture of payments on account of resale of land by state.....	84

	PAGE
Former deeds by comptroller, county treasurer or county judge, effect of....	89
Forms prescribed by tax commission must be followed.....	107
Fossils, defined as real property.....	5
Franchises to use streets, highways and public places, real property.....	5
Franchise and corporation taxes.....	121-139
action to recover by attorney-general.....	136
agricultural societies or association, exempt from tax under section 182..	123
amount of	121
application for revision to be filed within one year.....	133
appraisal of stock when dividends less than six per cent.....	130
appraisal of stock to be sent tax commission with report.....	131
assessed by tax commission.....	107
attorney-general may apply for revision.....	133
bankers, foreign, subject to tax on interest earned on money in this state.	128
banks, exempt from tax under section 182.....	123
canal, steamboat, ferry, express, navigation, pipe line, transfer, baggage express, telegraph, telephone, palace car, sleeping car subject to gross earnings tax	123
certiorari, conditions precedent, to issuance of writ.....	134
certiorari to review determination of tax commission.....	134
commissioner to take testimony may be appointed by tax commission when corporation fails to report.....	131
compensation of person furnishing information as to delinquents to be fixed by comptroller or attorney-general.....	136
co-operative insurance corporation, town or county, not subject to gross premium tax	125
corporations, new, list of, to be furnished tax commission by secretary of state, monthly	136
costs, undertaking for, on review of, to be filed with tax commission....	135
dates upon which taxes are due.....	132
delinquents, information as to, must be furnished to comptroller by any person having knowledge of.....	135
determination of tax commission, notice of, to be given applicant and attorney-general	134
domestic animals, corporation to insure not subject to gross premium tax.	125
domestic corporations taxed for exercise of franchise.....	121
electric, heating, lighting or power companies exempt from tax under section 182	123
electric, heating, lighting and power companies subject to gross earnings and dividends tax.....	124
elevated railroad, not operated by steam, exempt from tax under section 182	123
elevated railroad companies not operated by steam subject to gross earn- ings and dividends tax.....	124
exemption of personal property upon payment of.....	138
private or individual banker.....	139
stockholders of trust companies.....	139
trust company	138
expenses of commissioner to take testimony appointed by tax commission, a charge against company examined.....	132
<i>false statements in reference to, constitute a misdemeanor</i>	249
fire insurance companies, foreign, exempt from license tax.....	120
fire insurance companies formed outside of the United States subject to gross premium tax.....	125
foreign banker	128
defined	128
doing business in this state, what constitutes.....	128
enumeration of, subject to tax on interest.....	128
national bank, exempted from tax on interest.....	128
subject to tax on interest earned on money in this state.....	128
time to report to tax commission.....	130
time to report to tax commission.....	121
foreign corporations taxed for doing business.....	121
forfeiture of charter, action for, by attorney-general on default in pay- ment of franchise taxes.....	136
fraternal benefit society, order or association not subject to gross pre- mium tax	125
gas companies exempt from tax under section 182.....	123
gas companies subject to gross earnings and dividends tax.....	124
hearing on revision to be noticed by tax commission.....	133

	PAGE
Franchise and corporation taxes — (Continued)	
horticultural societies or associations, exempt from tax under section 182.	123
information of delinquents must be furnished to comptroller by any person having knowledge of.....	135
institutions for savings, exempt from tax under section 182.....	123
insurance corporations	
defined.....	126
exempt from tax under section 182.....	123
exempt from gross premium tax, enumerated.....	125
<i>foreign, taxation of</i>	347
gross premium tax, subject to.....	124
superintendent of banks, required to report to, not subject to gross premium tax.....	125
insurance law, section 34, credit for taxes paid under.....	125
insurance premium taxes for 1910 and 1911, comptroller authorized to re-settle.....	126
interest to be added to accounts for taxes not paid within thirty days...	132
laundering corporation, exempt from tax under section 182 if 40 per cent of capital invested in state.....	123
levied on domestic and foreign corporations, joint stock companies or associations.....	121
lien of taxes.....	133
manufacturing corporations, exempt from tax under section 182 if 40 per cent of capital invested in state.....	123
marine insurance companies formed outside of United States subject to gross premium tax.....	125
<i>method of determining, when shares of stock have no designated monetary value</i>	403
mining corporations, exempt from tax under section 182 if 40 per cent of capital invested in state.....	123
notice for application for writ of certiorari must be given tax commission	135
notice of franchise, gross earnings, premium, dividend, capital stock and surplus tax.....	132
<i>office of a corporation defined</i>	319
penalty for failure to pay taxes.....	132, 133
penalty for failure to report.....	133
person furnishing information as to delinquents may be employed by comptroller to assist in collection.....	136
<i>premium tax on foreign insurance corporations payable to superintendent of insurance</i>	347, 348, 350
railroad, steam surface, company subject to gross earnings tax.....	123
rate of tax, determination of.....	121, 122
rate of tax same as to domestic or foreign corporations.....	121
reports to tax commission on forms prescribed by it.....	128-131
capital stock, surplus and undivided profits tax under section 188 (trust company, by August 1st).....	130
franchise tax under section 182 (general, by November 15th).....	128
gross earnings tax under section 191 (foreign banker, by February 1st)	180
gross earnings and dividends tax under section 184 (transportation and transmission, by August 1st).....	129
gross earnings and dividends tax under section 186 (water, gas, electric and steam, by December 1st).....	129
gross earnings and dividends tax under section 185 (elevated and surface railroads, by August 1st).....	129
premium tax under section 187 (insurance, by March 1st).....	130
surplus and undivided profits tax under section 189 (savings banks, by August 1st).....	130
re-settlement, upon, a credit may be assigned.....	133
re-settlement, upon, difference to be charged or credited by tax commission	133
revision and re-adjustment of accounts by tax commission.....	133
savings banks, exempt from tax under section 182.....	123
savings banks subject to a tax on surplus and undivided earnings.....	127
<i>shares of stock having no designated monetary value, rate of tax</i>	403
state bonds, 1 per cent credit given for.....	127
steam surface railroad, corporation subject to gross earnings tax.....	123
steam, heating, lighting or power companies exempt from tax under section 182.....	123
steam, heating, lighting and power companies subject to gross earnings and dividends tax.....	124
stock to be appraised by officer of company when dividends less than 6 per cent.....	130

	PAGE
Franchise and corporation taxes — (Continued)	
supplemental reports may be required by tax commission.....	131
surety corporations exempt from tax under section 182.....	123
surface railroad, not operated by steam, exempt from tax under section 182.....	123
surface railroad companies not operated by steam subject to gross earnings and dividends tax.....	124
taxes	
credit on resettlement.....	133
credit for, paid pursuant to section 34 of insurance law.....	125
deposit of, with state treasurer before application for writ.....	135
general fund, paid into.....	139
payment of.....	132
time for application for writ of certiorari.....	134
title guaranty companies exempt from tax under section 182.....	123
transportation and transmission corporations and associations subject to gross earnings tax.....	123
trust company, domestic, exempt from tax under section 182.....	123
trust companies subject to tax on capital stock, surplus and undivided profits.....	127
undertaking for costs on review of franchise tax, to be filed with tax commission.....	135
warrant for collection may be issued to any sheriff by comptroller after a thirty days' default.....	135
water companies exempt from tax under section 182.....	123
water companies subject to gross earnings and dividends tax.....	124
water-works conducted by college, not subject to.....	295
<i>Franchise, village, must be filed with village clerk in duplicate.....</i>	441
Fraternal association, body or association, exemption of.....	8, 9
Fraternal benefit society defined as a charitable and benevolent institution...	351
Free public hospital, exemption of.....	8, 9
Free public library, exemption of.....	8, 9
Full value, real and personal property, must be assessed at.....	12
Future estates	
certificate of superintendent of insurance as to value, conclusive evidence.	156
computed for transfer tax by superintendent of insurance.....	154
value of, must be computed by superintendent of insurance at request of surrogate.....	156
<i>Garbage assessment and tax, assessed and levied same as other town charges..</i>	422
<i>Garbage tax in towns.....</i>	422
Gas company	
apportionments in special districts.....	36, 37
exempt from franchise tax under section 182.....	123
gross earnings and dividend tax, subject to.....	124
school tax, notice to and payment by.....	302, 303
time to report to tax commission, by December first.....	129
<i>General city law, provisions relating to taxation.....</i>	311
<i>General construction law, provisions relating to taxation.....</i>	315
<i>General corporation law, provisions relating to taxation.....</i>	319
<i>General laws, provisions relating to taxation.....</i>	242-467
<i>General municipal law, provisions relating to taxation.....</i>	323, 324
<i>Genesee Falls, town of, state land, portion of Letchworth park, exemption for school taxes removed — school district number 2.....</i>	606
<i>Governing board defined as including common council, board of supervisors, board of village trustees and town board.....</i>	323
Governor may appoint extraordinary term of supreme court to try special franchise tax proceedings.....	201
Grlevance day	
adjournment of.....	34
assessment may be increased or diminished after.....	34, 35
bank stock assessment.....	27
minutes of, to be filed with town or city clerk.....	35
non-residents.....	34
omitted property, as to.....	52
pension exemption must be claimed.....	7
procedure.....	34
property owner may be required to appear.....	34
reassessment by board of supervisors, in case of.....	53
statement under oath to be filed.....	34
testimony may be taken.....	34
villages.....	444
when.....	33

	PAGE
Gross earnings	124
defined	124
tax	23-127
Gross premium tax	124
credit must be allowed under section 34 of the insurance law	125
Guardian, assessment of property held by	32
Hamilton county, town of Inlet, reassessment of taxes in arrears of corporations and non-residents for years 1911, 1912 and 1913 authorized	474
Haverstraw, town of, state land, all school districts, subject to school tax	306
Health insurance corporations, foreign, subject to premium tax payable to superintendent of insurance	347
Health insurance companies, formed outside the United States, not subject to gross premium tax	125
Heating, electric or steam companies, subject to gross earnings and dividend tax	124
Heirs at law personally liable for transfer tax until paid	146
Heirs, assessments may be made to, in second-class cities	391
Hereditaments defined as real property	315, 387
Highland, town of, state land, all school districts, subject to school tax	306
Highway bridge, railroad, taxation for	383
Highway commission	
condemnation by, authorizes extraordinary repairs of highways or bridges	333
extraordinary repairs, town board's estimate to be filed with	333
highway taxes and assessed valuation of towns, statement of to be furnished by supervisors' clerks	335
highway taxes, town board's estimate to be filed with, by town clerk	332
list of supervisors, town superintendents, justices of the peace, town clerks, assessors and collectors to be furnished by town clerk	337
maintenance of state highways, duties of, in reference to contributions by localities	338
mileage tables of highways upon which are based, state aid to towns, prepared and furnished by state engineer	337
snow removal, statement showing labor assessed, not performed, performed or commuted for, to be filed with, by town superintendent of highways	330
Highway labor, taxes for, may be levied by board of supervisors	278
Highway law, provisions relating to taxation	327-339
Highway taxes	327-339
construction, general and repair	
additional tax for highways may be authorized at town meeting	332
assessment-roll, village property, separate column for	335
assessors, list of, to be sent highway commission by town clerk	337
assessors, village property, separate column for	335
automobiles, tax on	338
bridges, extraordinary repairs of	333
bridges, repair and construction, taxes for	331, 332
cities of the third class to contribute to maintenance of state highways	337
collectors, list of, to be sent highway commission by town clerk	337
common council of cities of the third class, state highways, maintenance of, levy of taxes for	338
comptroller, mileage tables of town highways prepared by state engineer, to be filed with highway commission	337
comptroller, town assessments and highway taxes, outside of villages, statement of, to be furnished by clerk of the board of supervisors	335
culverts, repairs and improvements, taxes for	331, 332
estimate of expenditures for highways and bridges to be filed with town clerk	331
exemption of motor cycles on payment of state tax	339
exemption of motor vehicles on payment of state tax	339
extraordinary repairs of highways and bridges	333
highway commission	
condemnation by, authorizes extraordinary repairs	333
duties of, in reference to contributions by localities to maintenance of state highways	338
extraordinary repairs to highways or bridges, estimate of town board to be filed with	333
highway assessments in towns and highway taxes, statement of, to be furnished by clerk of the board of supervisors	335
mileage tables prepared by state engineer, to be filed with	337
town board's estimate for highway taxes to be filed with, by town clerk	332
town clerk to send to, list of supervisors, town superintendent, justices of the peace, town clerks, assessors and collectors	337

Highway taxes — (Continued)

<i>construction, general and repair — (continued)</i>		PAGE
<i>highways, extraordinary repairs of</i>		333
<i>highways, repairs and improvement, taxes for</i>	331, 332	332
<i>implements, purchase and repair, taxes for</i>	331, 332	332
<i>justices of the peace, list of, to be sent highway commission by town clerk</i>		337
<i>levy of highway taxes</i>		332
<i>limitation of highway taxes</i>	331, 332,	334
<i>limitation on town board as to highways or bridges may be removed by submission of proposition at town meeting</i>		334
<i>mileage, tables of, prepared by state engineer basis of determining state aid to towns for highways and bridges</i>		337
<i>motorcycles, tax on</i>		339
<i>motor vehicles, tax on</i>		338
<i>motor vehicles of manufacturers, dealers, and used solely for commercial purposes, not exempt</i>		339
<i>refund, town of Perrysburg to village of Perrysburg</i>		608
<i>refund act, town of Coeymans to village of Ravena</i>		606
<i>road machines, purchase and repair, taxes for</i>	331,	332
<i>sand beach, walks, places and avenues on, taxes for construction and repair of</i>	331,	332
<i>sluices, repair and improvement, taxes for</i>	331,	332
<i>state aid, amount to be based on mileage tables prepared by state engineer</i>		334
<i>state aid to towns for highway and bridge improvement and repair; amount of, determined on basis of assessed valuation per mile of highway</i>	335—	337
<i>state engineer, mileage tables of, prepared by, basis of determining state aid to towns for highways and bridges</i>		337
<i>state highways, cities of the third class, towns, and villages to contribute for maintenance</i>		337
<i>state highways, maintenance of, aid from localities, how assessed</i>		337
<i>steam rollers, purchase and repair, taxes for</i>	331,	332
<i>stone crushers, purchase and repair, taxes for</i>	331,	332
<i>submission of proposition to town meeting to raise larger amount for highway or bridge construction or repair, than town board authorized to expend</i>		334
<i>supervisor, extraordinary repair of highway or bridge, estimate to be delivered to</i>		333
<i>supervisor, highway taxes to be paid over to and out for purposes specified</i>		332
<i>supervisors, highway estimate of town board to be presented to board of</i>		332
<i>supervisors, list to be sent to highway commission by town clerk</i>		337
<i>supervisors, board of, extraordinary repairs of highways or bridges, assessment of</i>		333
<i>supervisors, board of, highway taxes to be assessed and levied an estimate of town board in the same manner as other town charges</i> ..		332
<i>supervisors, board of, state highways, maintenance of, levy of taxes for</i>		338
<i>supervisors, clerk of, board of, comptroller and highway commission, to be furnished with statement showing town assessed valuation, outside of villages, and the highway taxes</i>		335
<i>taxes, additional, may be authorized by vote at biennial town meeting or special town meeting</i>		332
<i>tools, purchase and repair, taxes for</i>	331,	332
<i>town board, duty of, in reference to estimates for highway taxes</i>		332
<i>town board, highway expenditures, estimate of, by superintendent, after approval, increase or reduction by, to be filed with town clerk and supervisor</i>		332
<i>town clerk, duty of, in reference to extraordinary repairs</i>		333
<i>town clerk, highway commission, estimate of town board of highway taxes, to be filed with, by</i>		332
<i>town clerk, highway commission, list of supervisors, town superintendents, justices of the peace, town clerks, assessors and collectors to be sent to</i>		337
<i>town clerk, highway expenditures, statement of, to be filed with, by town superintendent of highways</i>	331,	332
<i>town clerks, list of, to be sent highway commission by town clerk</i>		337
<i>town meeting, additional highway taxes may be authorized at</i>		332

Highway taxes — (Continued)	
<i>construction, general and repair — (continued)</i>	
town meeting, limitation on town board for highway or bridge expenditures may be removed by vote at.....	334
town superintendent of highways, list of, to be sent highway commission by town clerk.....	337
towns, state aid for highway and bridge improvement and repair....	335
towns to contribute to the maintenance of state highways.....	337
traction engines, purchase and repair, taxes for.....	331, 332
village property, exempt from town highway taxes.....	335
village trustees, state highways, maintenance of, levy of taxes for...	338
villages, incorporated, to contribute to the maintenance of state highways	337
warrant to direct payment of money collected to supervisors.....	332
<i>snow removal</i>	327-329
appeal by non-resident from snow removal assessment to county judge	329
assessment of labor system for removal of snow	327
assessors to assess for snow removal	328
commutation for labor assessment to remove snow	328-330
corporations liable to assessment for removal of snow	327
exempt persons, from snow removal assessment	327
foremen in snow removal districts, appointment, duties and compensation of	328
highway commission, statement to be filed with, by town superintendent of highways relative to snow removal assessment	330
highway districts for snow removal, town to be divided into, by superintendent of highways	327
labor for snow removed, failure to appear, subjects persons to assessments on next tax roll	329
labor for snow removal to be called for, by district foremen	328
labor system may be adopted by town board for removal of snow	327
new inhabitants, assessment of, for snow removal	328
non-residents, appeal by, from snow removal assessment to county judge	329
non-residents liable for snow removal assessments	327
occupant, when assessed for snow removal, owner shall not be assessed	329
omitted snow removal assessments to be assessed by town superintendent of highways	328
owner shall not be assessed for snow removal if occupant is	329
personal property where owner resides, liable for snow removal assessment	327
real property in district, liable for snow removal assessment	327
superintendent of highways, duties of, in relation to snow removal assessment	327-331
supervisors, board of, snow removal taxes by	329, 330
supplemental list supplying omitted assessments for snow removal may be filed at any time by town superintendent of highways	328
tenant assessed for snow removal entitled to deduct from rent	329
town clerk, list and supplemental list of persons and corporations assessed for snow removal, to be filed with, by town superintendent of highways	328
town may adopt labor system for removal of snow	327
Highways, town superintendent, assesses snow removal taxes	327
Highways, town superintendent of, duties in relation to snow removal assessment	327-331
Historical association or corporation	
exemption of	8
personal property exclusive of money and securities left to, exempt from transfer tax	143
Homestead, not exempt	6
Homesteads, not exempt	244
Horticultural societies and associations, exempt from franchise tax under section 182	123
Hospital, association or corporation	
exemption of	8
free public, exemption of	8, 9
property left to, exemption from transfer tax	143
Household furniture, exemption of	12
Husband, property left to, exempt to extent of \$5,000 from transfer tax	143

	PAGE
<i>Ilion, village of, assessors, election of</i>	614
<i>Illegal, taxes are, unless imposed by legislature of this state or by a law of the United States</i>	261
<i>Implements for highways, taxes for</i>	331, 332
<i>Imprisonment not allowed for non-payment of tax</i>	205
<i>Improvement taxes, soldiers and sailors' monument and grounds</i>	363
<i>Improvements not acquired, on lands purchased by state, assessable against owner before removal</i>	12
<i>Inclosures for electrical conductors, real property</i>	5
<i>Income, tax on, power of congress to levy</i>	235
<i>Incompetents, surrogate to appoint special guardian for, in reference to transfer tax</i>	156
<i>Indexing instruments affecting title to real estate, method of, in New York and Bronx counties</i>	569
<i>Indian lands in reservation, exempt</i>	6
<i>Indian law, provisions relating to taxation</i>	343
<i>Individual banker</i>	
<i>assessment of</i>	15, 30
<i>exempt for state purposes on personal property on payment of franchise tax</i>	139
<i>resident of tax district where bank located</i>	15
<i>Infant, surrogate to appoint special guardian for, in reference to transfer tax</i>	156
<i>Infirmary association or corporation</i>	
<i>corporation, property left to, exempt from transfer tax</i>	143
<i>exemption of</i>	8
<i>Information as to delinquents relative to franchise tax or report to be furnished comptroller</i>	135
<i>Inhabitant, ceasing to be, creates vacancy in the office of public officials and may be filled by appointment or election</i>	380
<i>Inheritance tax</i>	140-168
<i>Injunction to prevent waste or despoliation of lands purchased on comptroller's tax sale</i>	87
<i>Inlet, town of, reassessment of taxes in arrears of corporations and non-residents for years 1911, 1912 and 1913 authorized</i>	474
<i>Insurance corporations</i>	
<i>casualty, formed outside the United States not subject to gross premium tax</i>	125
<i>co-operative, town or county, not subject to gross premium tax</i>	125
<i>defined</i>	126
<i>domestic, subject to gross premium tax</i>	125
<i>domestic animals, not subject to gross premium tax</i>	125
<i>exempt from franchise tax under section 182</i>	123
<i>foreign, taxation of</i>	347
<i>gross premium tax, subject to</i>	124
<i>health, formed outside the United States, not subject to gross premium tax</i>	125
<i>incorporated outside United States except life, health, casualty, marine and fire, subject to gross premium tax for business done in this state</i>	125
<i>life, formed outside the United States, not subject to gross premium tax</i>	125
<i>Lloyds or similar organizations, subject to premium tax</i>	125
<i>marine and fire, incorporated outside the United States and doing business in this state, special gross premium tax on</i>	125
<i>superintendent of banks, required to report to, not subject to gross premium tax</i>	125
<i>time to report to tax commission by March 1</i>	130
<i>Insurance, fraternal benefit society, order or association not subject to gross premium tax</i>	125
<i>Insurance law</i>	
<i>credit must be allowed for taxes paid under section 34 of</i>	125
<i>Jamestown, city of, fire insurance tax, provisions modified as to collection and distribution</i>	551
<i>provisions relating to taxation</i>	347-351
<i>Insurance premium tax</i>	124
<i>comptroller authorized to resettle accounts for years 1910 and 1911</i>	126
<i>Insurance, superintendent of, to collect tax on premiums of foreign casualty, health, life and marine insurance corporations</i>	347
<i>Institution</i>	
<i>prohibition as to delivery of decedent's assets</i>	149
<i>savings, exempt from franchise tax under section 182</i>	123
<i>Instructions to local assessors by tax commission must be obeyed</i>	107

	PAGE
Intangible property	
defined in reference to transfer tax.....	166
transfer tax, subject to.....	141
Intestate laws of state, defined in reference to transfer tax.....	167
Iron on railroad structures and superstructures, real property.....	5
<i>Jamstown, city of, foreign fire insurance tax, collection and distribution....</i>	<i>551</i>
Joint depositors, death of one, subjects entire property to transfer tax.....	143
Joint estates, delivery of, subject to same prohibition as decedent's estates...	149
Joint tenants	
death of one, subjects entire property to transfer tax.....	143
service on one, of notice by grantee of comptroller, service on all.....	91
<i>Judge not disqualified by reason of being a tax payer.....</i>	<i>355</i>
Judgment	
<i>declaring appointment or election void, creates vacancy which may be</i>	
<i>filled by appointment or election.....</i>	<i>380</i>
exempt when value enters into value of shares of bank stock.....	27, 28
prior lien against owner of lands conjointly assessed, on redemption....	86
<i>Judiciary law, provisions relating to taxation.....</i>	<i>355</i>
Justice of supreme court must file his determination on reappraisement of an estate with comptroller and certified copy with surrogate.....	157
<i>Justices of the peace, any three, may accept resignation of any town officer and notify town clerk.....</i>	<i>408</i>
Kings County	
<i>register defined as recording officer.....</i>	<i>387</i>
surrogate, expenses allowed, by state for transfer tax.....	159
surrogate's transfer tax clerk, appointment by comptroller.....	159
transfer tax appraisers, stenographers and clerks, appointment of and salaries	151
<i>Labor system assessment for removal of snow.....</i>	<i>327</i>
Land	
<i>alien, owned by, subject to taxation</i>	<i>387</i>
comptroller's tax sale	
bid in by comptroller, in case other bids not received.....	82
bids may be declined.....	82
certificate of sale to comptroller may be assigned except as to forest preserve	82
conjointly assessed, may be redeemed by either owner.....	86
county, list of, owned by, liable to be sold by comptroller, to be furnished comptroller by county clerk on receiving notice of sale....	82
county, must be bid in by comptroller for county.....	82
despoliation of, prohibited.....	87
expenses of, charged against.....	96
list of, furnished county treasurer.....	80
list of, published.....	81
loan commissioners, mortgaged to, must be bid in by comptroller....	82
part owner, may redeem.....	85
redemption by owner, occupant or person interested.....	85
state lien for purchase price, prevents sale.....	84
state, mortgaged to, for purchase price cannot be sold by comptroller on tax sale.....	83
state, purchased from, and charged with taxes may be cleared of taxes by payment, to state treasurer, within two years of date of sale..	84
state, resold by, forfeits payments made on account.....	84
supervisors, deeded to board of, by comptroller on tax sale held in trust for county, but may be disposed of.....	83
title to, when becomes absolute.....	91
undivided, or part interest, may be redeemed by owner.....	85
unredeemed, deed for.....	89
unredeemed, notice of, must be published by comptroller.....	87
wild, vacant or unoccupied, when ownership can be exercised.....	85
withdrawal from, in case state has lien.....	83
county tax sale	
list of, must be sent comptroller, in counties outside the forest preserve	98, 103
notice to redeem and of sale, subject to publishing expense of.....	98
publication of, list of.....	99
state land to be bid in by county treasurer for state.....	103
state, or on which state has lien, list of, to be sent county treasurer two weeks prior to tax sale by comptroller.....	103
taxes on, not paid for six months from February 1st after levy authorizes	98
unredeemed, notice of, must be published by county treasurer.....	104

Land — (Continued)	PAGE
defined as real property.....	315, 387
includes.....	5
lying in more than one school district, assessment of.....	297
map, preparation of, described in detail and by illustration for New York city.....	569
wild, unimproved or unoccupied, may be bought on tax sales for counties by county treasurer or for town by supervisor.....	265
Landlord, service on tenant by grantee from comptroller, is service on.....	91
Laundering corporations (40% capital invested in State) exempt from franchise tax under section 182.....	123
Law, tax, quorum, necessary to have in legislature, to enact.....	236
Laws	
enacted by the legislature imposing, continuing or reviving a tax, must be passed by ye and nay vote.....	237
repealed by consolidation act.....	209, 210-230
tax, enacted by the legislature must distinctly state the tax and object of it.....	236
Lease, assignee of, a purchaser.....	387
Lease for more than three years, defined as real property.....	387
Lease of real property, deemed tangible property in reference to apportionment by tax commission of mortgage tax.....	178
Legates personally liable for transfer tax until paid.....	146
Legislature	
debt of county, city, town or village, constitutional provisions as to limitation of.....	238
canals, taxes for superintendence and repairs to be levied by.....	238
city taxation, duty of, to restrict.....	240
debt, limitation of, power to create.....	236
exemption, prohibited from passing local or private bill granting.....	236
quorum, necessary to have to enact a tax law.....	236
sole authority for imposition of taxes unless imposed by United States.....	201
tax laws enacted must distinctly state the tax and object of it.....	236
tax laws must be passed by ye and nay vote.....	236
village, incorporated, taxation, duty of, to restrict.....	240
Lessee of state land assessable therefor.....	12
Lewis county, tax sales held by county treasurer.....	98
Library tax.....	307
License tax on foreign corporations.....	120
actions cannot be maintained in courts of this state thirteen months after beginning business without paying taxes.....	120
amount of tax, one eighth of 1% on capital stock employed in state.....	120
banking corporations, exempt from.....	120
building associations, exempt from.....	120
capital employed in state to be fixed by tax commission.....	120
capital invested in stock of another corporation deemed assets where physical property represented by stock located.....	120
capital stock employed in State, method of computation.....	120
casualty insurance companies, exempt from.....	120
comptroller to issue warrant for collection.....	120
co-operative fraternal insurance companies, exempt from.....	120
default in payment for thirteen months forfeits right to sue in State courts.....	120
fire insurance companies, exempt from.....	120
life insurance companies, exempt from.....	120
loan associations, exempt from.....	120
marine insurance companies, exempt from.....	120
penalty for default in taxes.....	120
tax commission to fix amount of capital employed in State.....	120
tax commission may examine books, records and employees in this State.....	120
warrant for collection to be issued by comptroller.....	120
Lien of	
franchise, gross earnings, dividend, premium, capital stock and surplus taxes.....	133
mortgage taxes.....	185
mortgage, not affected by comptroller's tax sale.....	93
State for purchase price prevents sale by comptroller on tax sale.....	83
taxes against property purchased from State may be removed by payment within two years from date of sale held by comptroller.....	84
transfer tax remains against property until paid.....	146
village tax.....	448

	PAGE
Life estates, and for years, when divesting thereof possible by beneficiary, subject to transfer tax as though no such possibility.....	156
Life insurance company formed outside U. S. exempt from gross premium tax..	125
Life insurance company (foreign) exempt from license tax.....	120
<i>Life insurance corporations, foreign, subject to premium tax payable to superintendent of insurance.....</i>	<i>347</i>
Life insurance corporation's (domestic) accumulations for benefit of insured, exemption of	10
Lighting, electric or steam, companies, subject to gross earnings and dividend tax	124
<i>Lighting tax</i>	
<i>adjoining towns.....</i>	<i>420</i>
<i>assessed in same manner as other town charges.....</i>	<i>420</i>
<i>Middleburg, town of, validated for 1912.....</i>	<i>607</i>
<i>towns</i>	<i>420, 421</i>
<i>Limitation of highway taxes.....</i>	<i>331, 332, 334</i>
<i>Limitation of indebtedness on towns in Adirondack park.....</i>	<i>413</i>
<i>Limitation on tax levy in the city of Amsterdam.....</i>	<i>550</i>
<i>Limitation, sidewalk tax, town.....</i>	<i>418</i>
Limitations, statute of	
does not apply to taxes levied under article 9.....	139
transfer tax	168
Limited or future estates, income, interest or annuity, how computed for transfer tax	154
List of lands	
comptroller to furnish county treasurer and publish, to be sold on tax sale	80, 81
county treasurer, form of, to be sold by, for taxes, to be prescribed by comptroller.....	99
county treasurer, in counties outside the forest preserve, must send comptroller, to be sold for taxes.....	103
State, or on which state has lien, to be sent county treasurer two weeks prior to tax sale, by comptroller.....	103
wild, vacant and forest, to which State holds title, may be published by comptroller once a week for three weeks, to perfect title.....	90
exemption of	8
personal property exclusive of money and securities, left to, exempt from transfer tax	143
Lloyds, taxable on gross premiums.....	125
Loan associations	
<i>exempt from any form of corporate tax unless specifically named.....</i>	<i>257</i>
<i>exempt from bank stock, stock transfer and deposit tax.....</i>	<i>257</i>
foreign, exempt from license tax.....	120
Loan commissioners, U. S. property mortgaged to, must be bid in by comptroller on tax sales held by him.....	82
<i>Local assessment, appropriation by state to pay against state lands in the city of Troy.....</i>	<i>588</i>
<i>Local improvements</i>	
<i>assessment for, against state lands.....</i>	<i>375</i>
<i>method of, assessing for, in New York City.....</i>	<i>565</i>
<i>Nassau county, assessment for.....</i>	<i>490</i>
<i>second class cities, refund of tax for, prohibited for, any reason on fair value or cost of improvement.....</i>	<i>395</i>
Local officials, to furnish tax commission information on request.....	107
<i>Lockport, city of, school tax, limitation on and method of raising.....</i>	<i>553</i>
Lot consisting of two or more parcels with separate dwellings, divided by tax district line, where assessed	14
Lot divided by tax district line, where assessed.....	14
Lot divisions, abandonment of, after ten years, method.....	38
<i>Lot subdivisions, map showing must be filed in county clerk's office, penalty for not filing</i>	<i>388</i>
Mains, defined as real property.....	5
Mandamus by local assessors to compel corporations to report.....	31
Mandamus to compel comptroller to give consent to sell stock transfer stamps	190
Manufacturing corporations (40% capital invested in state) exempt from franchise tax under section 182.....	123
Manuscripts are exempt from transfer tax if given to municipal corporation within two years after transfer.....	145

	PAGE
Map	
<i>assessment, Westchester county</i>	517
<i>filed, must be in county clerk's office by owner showing subdivision of</i>	
<i>real property into lots; penalty for not filing</i>	388
supervisor, furnish comptroller, on request, for purpose of tax sales....	31
tax, cities or towns may adopt.....	32
<i>tax, Nassau county, towns in, required to have</i>	477
Marine insurance company formed outside United States subject to gross	
premium tax	125
Marine insurance corporations, foreign	
exempt from license tax.....	120
<i>premium tax, subject to, payable to superintendent of insurance</i>	348
Market value, clear, is used in computing transfer tax.....	143
Mayors may apply to tax commission for reassessment.....	111
Mayors may appeal from county equalization.....	113
Medical societies, real and personal property, exemption of.....	11
<i>Membership corporation law, provisions relating to taxation</i>	359-363
<i>Middlebury, town of, validating lighting tax for 1912</i>	607
<i>Military pay and rewards, exempt from execution</i>	243
Minerals, defined as real property.....	5
Mines, belonging to state not real property.....	5
Mines, defined as real property.....	5
Mining corporations (40% capital invested in state) exempt from franchise	
tax under section 182.....	123
Ministers of the gospel, exemption of.....	9
Misdemeanor	
<i>appraiser of transfer taxes taking fee or reward, guilty of</i>	249
<i>comptroller or any person employed by, to acquire title, to have interest</i>	
<i>in or perform service at tax sale held by comptroller or in reference to</i>	
<i>redemption and cancellation of tax titles, constitutes</i>	249
<i>dog tax in Monroe county, to fail to pay, constitutes</i>	284
<i>false statements in reference to taxes, constitutes</i>	249
secured debt tax stamps, illegal use of, constitutes.....	213
stockbrokers, failure of, to register with comptroller, constitutes.....	193
stock transfers, failure to keep record of, falsifying, or refusal to permit	
comptroller to examine, constitutes.....	195
stock transfer stamps, affixing without cancelling, constitutes.....	191
stock transfer stamps, failure to affix, constitutes.....	191
stock transfer stamps, illegal use of, constitutes.....	192
stock transfer stamps, sale of, without consent of comptroller (except	
banks) constitutes	190
<i>tax, obstructing collection of, constitutes</i>	249
Missionary association or corporation, exemption of.....	8
Missionary corporation, property left to, exempt from transfer tax.....	143
<i>Mohawk, village of, reassessment of unpaid taxes for years 1913, 1914 and</i>	
1915 authorized	615
Money defined as personal property.....	315
Money, defined as personal property.....	6
Moneyed corporation, stocks, bonds and notes of, representing an interest	
in real estate and held by non-residents not subject to apportionment for	
transfer tax	141
Moneys of non-residents sent for investment, exempt.....	10
Monroe county	
<i>assessors, compensation of</i>	409
<i>dog tax, misdemeanor for failure to pay</i>	284
<i>sale for taxes by county treasurer, special provisions for</i>	475
surrogate, expenses allowed, by state for transfer tax.....	159
surrogate's transfer tax clerk, appointment by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
<i>Monument, soldiers and sailors, tax</i>	362
Moral and mental improvement of men and women corporation, personal	
property, exclusive of money or securities, left to, exempt from transfer tax.	143
Mortgage	
<i>assignee of, a purchaser</i>	387
<i>deed considered, when</i>	387
defined as personal property.....	6
definition of, in reference to mortgage taxes.....	169
lien of, not affected by comptroller's tax sale.....	93
non-resident, sent, for collection exempt.....	10
purchase money, held by state, prevents sale by comptroller on tax sale..	83

	PAGE
Mortgage tax	
action to enforce payment of, to be brought in Albany county.....	186
administered, supervised and enforced by tax commission.....	107
amount of, 50 cents on each one hundred dollars.....	170
apportionment	
advancements after July 1, 1906, only, to be considered by tax commission	179
basis, relative assessments on last roll less prior mortgages.....	176
equitable, by tax commission when prior incumbrances exceed assessed or appraised value.....	179
property mortgaged within and without state, method.....	177
order of tax commission.....	177
rules to govern procedure and taking evidence, to be prescribed by tax commission	178
tax commission, duties of.....	107, 176, 179
attorney-general to enforce penalty for failure to file annual statement in reference to prior advance or trust mortgages and collect taxes on request of tax commission.....	176, 183, 186
attorney-general to enforce penalty for failure to furnish statement or other data to tax commission.....	178
board of supervisors to apportion tax between tax districts.....	180
board of supervisors to issue warrants for mortgage taxes by December 15.	181
bond	
collateral to mortgages also exempt on payment of.....	170, 179
county treasurer and recording officers to furnish, not exceeding \$25,000	182
definition of	184
payment of, endorsed on, by recording officer.....	184
representing indebtedness, secured by prior advance mortgages, may be presented to recording officer at time of payment of, and have payment noted thereon.....	183
statement as to payment of tax on, by recording officer, conclusive..	183
comptroller	
rules and regulations by, for government of county treasurers.....	182
supervisory power over all county treasurers.....	181, 182
corporate trust mortgage	
exemption from other taxes limited to tax paid.....	184
mortgagor or mortgagee or bond holder may voluntarily pay tax....	183
optional tax computed on amount of bonds.....	184
penalty for advances made without payment of tax.....	174
tax may be paid on bonds in full by bond holder.....	184
voluntary payment to be noted on record of mortgage by recording officer	184
costs in action to be paid state treasurer.....	187
county clerk	
annual statement to clerk of board of supervisors and tax commission.	180
bond, to furnish, as comptroller may prescribe.....	182
expenses to be approved by tax commission.....	181
taxes, to pay over, to county treasurers, monthly.....	180
county treasurer	
bond, to furnish, as comptroller may prescribe.....	182
expenses to be approved by tax commission.....	181
pay over one-half of taxes to state treasurer.....	180
retain one-half taxes subject to order of board of supervisors.....	180
<i>deed, when to be treated as mortgage.....</i>	387
definitions	169
enforcement of tax, procedure.....	186
equitable apportionment by tax commission when prior incumbrances exceeding assessed or appraised value.....	179
executory contracts, definition of.....	169
exemption	
local taxation, upon payment of.....	170
mortgage tax, none as to, notwithstanding other provisions of law..	170
prior advance and corporate trust mortgages, limited to tax paid....	185
supplemental mortgages, method of claiming.....	172
expenses of recording officers, and county treasurers.....	181
<i>false statements in reference to, constitute a misdemeanor.....</i>	249
judgment in action to enforce payment to include interest at one per cent.	
a month	187
<i>leases for more than three years defined as real property</i>	387
leases of real estate deemed real estate for purpose of apportionment....	178
Men of	185

Mortgage tax — (Continued)

mortgage	PAGE
cannot be enforced, foreclosed, discharged, released or introduced in evidence unless tax paid.....	173
certified copy of, may be sold to satisfy tax when original owner or holder outside of state.....	186
definition of	169
indefinite amount	
determination of recording officer reviewable by the tax commission	173
imposed by chapter 729, laws of 1905, are governed by that act	185
recording officer may require proofs as to value of property.....	173
recording officer must forward proofs and determination to tax commission	173
statement filed by owner as to amount secured, binding on owner.....	172
tax on	172
taxable on value of property unless statement filed showing amount secured	172
property in this state, deemed to be.....	186
property in two or more tax districts, counties or states, covering, apportionment by tax commission.....	176
property within and without state	
apportionment when statement is filed.....	178
determination to be served on mortgagor, mortgagee and controller	178
filing of statement for computing tax.....	177
refund of excess of tax overpaid on filing statement.....	178
statement must be filed in duplicate and the recording officer to furnish copy to tax commission.....	177
tangible property, value of, only, may be considered in apportionments	178
tax may be paid on basis of statement filed.....	177
tax may be paid on full amount.....	178, 179
tax on total amount may be paid by mortgagor, mortgagee or bond holder	179
tax must be paid within ten days after service of order of determination	178
testimony and data may be required by tax commission on apportionment	178
recorded prior to July 1, 1906, governed by chapter 729, laws of 1905	185
recorded or executed prior to July 1, 1906, duties of county clerk.....	171
recorded or executed prior to July 1, 1906, method of paying tax and securing exemption	171
sale of, to enforce payment, by action brought by attorney-general..	186
mortgagee, assignee or successor in interest may be sued for non-payment by action brought by attorney-general.....	186
mortgagor, assignee or successor in interest may be sued for non-payment by action brought by attorney-general.....	186
New York, city of, taxes go into general fund.....	180
non-payment, effect of	173
optional tax on mortgages executed prior to July 1, 1906.....	171
optional tax on prior advance or corporate trust mortgages or bonds to be noted by recording officers on record of mortgage.....	184
payable on recording mortgage in county where real estate, or any part thereof, situated	173
penalty	
advances made on prior advance or corporate trust mortgages without payment of tax.....	174
annual statement of advances, failure to file.....	176, 183
data or statement in reference to apportionment, to tax commission, failure of any person to furnish.....	179
mortgage recorded without payment of tax.....	174
prior advance mortgage	
annual statement of advances to be filed with county clerk by owner..	183
exemption from other taxes limited to tax paid.....	185
optional tax computed on amount of principal debt.....	184
penalty for advances made without payment of tax.....	174
penalty for failure to file annual statement.....	176, 183
recorded prior to July 1, 1906, tax on subsequent advances.....	182
section 259 applies	183

Mortgage tax — (Continued)

	PAGE
prior advance mortgage — (continued)	
tax may be paid by record owner on advances prior to July 1, 1906..	183
tax on	182
voluntary payment to be noted on record of mortgage, and instruments presented, by recording officer.....	184
prior incumbrances, exceeding assessed or appraised value, authorize equitable apportionment by tax commission.....	179
real property, definition of.....	169
receipt endorsed on mortgage, conclusive proof of payment.....	173
receipt for, may be recorded in any county.....	173
receipt to be endorsed on mortgage	173
recording officer to furnish bond as comptroller may prescribe.....	182
recovered in action, to be paid by attorney-general to recording officer..	187
refund of taxes erroneously paid, to be made on order of tax commission..	182
sale of mortgage by judgment	187
supplemental mortgage, determination of recording officer as to exemption reviewable by tax commission	172
supplemental mortgage to secure original debt, not subject to tax.....	171
tax commission	
adjustments of overpayments to county treasurers, to determine on application of recording officer	182
annual statement of advances, corporate trust and prior advance mortgages, to be filed with.....	175, 183
apportionment of tax by, in case of mortgages covering property in more than one tax district, county or state.....	176
recording officer, determination by, as to tax on mortgage for indefinite amount, reviewable by	173
recording officer, determination of as to exemption of supplemental mortgage, reviewable by	172
refunds for taxes erroneously paid, to determine amount of, on application	181
rules and regulations to govern recording officers, to be made by....	181
rules to govern procedure and taking evidence, to prescribe.....	178
supervisory power over all recording officers	181
trust mortgage	
clause as to amount advanced at delivery which would be conclusive..	174
duplicate receipts for tax on advances to be given on request.....	175
form of and date of filing annual statement.....	175
further advances, tax on	174
non-payment of tax on advances prohibits trust mortgagee from certifying bond	175
penalty for failure to file annual statement.....	176
receipt conclusive as to payment.....	173, 175
receipt for tax on advances, to be endorsed on mortgage and noted on margin of record of mortgages	175
recorded prior to July 1, 1906, statement filed to contain total advances prior to that date	176
statement of advances to be filed with tax commission and recording officer	175
tax on	175
trust mortgagee, assignee or successor in interest	
non-payment, may be sued for, by action brought by attorney-general	186
paying tax subrogated to rights of tax lien.....	187
Mortgagee, must be given notice by purchaser at comptroller's tax sale.....	93
Mortgagee, redemption by, at comptroller's tax sale.....	94
Mortgages held by banks exempt from state, county or local taxation when value enters into value of shares of stock.....	27, 28
Mother, property left to, exempt to the extent of \$5,000, for transfer tax.....	143
Motorcycles, tax on	339
Motor vehicles, tax on	338
Mount Vernon, city of, return of unpaid taxes by receiver.....	555
Municipal corporation	
bonds of, exempt	323
declared illegal by the courts, defined as a de facto corporation with power to tax	323
property of, held for public use, within corporation, exempt.....	6
special franchise, not taxable on	6

	PAGE
<i>Mutual fire insurance company or association, foreign, subject to gross premium tax</i>	350
<i>Mutual life insurance corporation's personal property, exemption of</i>	11
<i>Mutual loan associations, exemption of, from organization tax</i>	119
Nassau county	
surrogate's transfer tax clerk, appointment by comptroller	159
<i>taxes, assessment and collection, special act for</i>	477-493
transfer tax appraiser in, appointment and salary	151
Nassau county act	
apportionments	480, 481, 492
assessment for local improvement	490
assessment-roll	
change of ownership	491, 492
completion	481
final completion	483
grievance day	481
notice of	481
official, for all town and special district taxes	481
ownership	491
prepared like other town rolls except provision made for designation of exempt property and school taxes	480
public record	483
verification	482
assessors	
allowed expenses	479
compensation of	409, 479
conveyances, list of, to be furnished by county clerk	491
election, appointment and compensation	479
field work	411
bond of receiver of taxes	487
collector, office abolished	487
collection	486
corporation, notice of completion to	481
clerks, employment of, by assessors authorized	479
county clerk to furnish assessors with list of conveyances, cost county charge; may employ clerk	491
county treasurer, unpaid taxes, sales for, by	490
equalization	484
expenses of assessors allowed	479
lien of taxes	486
local improvements, assessments for	490
map, tax, towns required to have	477
non-resident, notice of completion of assessment-roll, to	481
oath	482
part payment	492
penalties for non-payment	486
public record, assessment-roll	483
receipt for taxes	489
receiver of taxes	486-490
assessments for local improvements	490
bond of	487
compensation	487
duties	487-490
extensions	484
notice by	488
office to be maintained	488
part payment	492
payment over	488
receipts for taxes	489
return by	490
repeal provisions	492
return by receiver of taxes	490
sales for unpaid taxes by county treasurer	490
school collector, office abolished	492
school district assessments appear in town roll and fixed by town assessors	481
school district taxes	483, 490
school funds	487
school taxes, back	490
semi-annual payment of taxes	485

<i>Nassau county act — (Continued)</i>	PAGE
<i>special district assessments appear in town roll and fixed by town assessors</i>	481
<i>special franchise assessment</i>	480
<i>supervisor</i>	484
<i>supervisors, board of</i>	484
<i>tax law, provisions of, apply except where inconsistent</i>	492
<i>tax map, towns required to have</i>	477
town board	
<i>assessors' salaries to be fixed by</i>	479
<i>expenses of assessors to be allowed</i>	479
<i>tax map to be prepared</i>	477
<i>verification, assessment-roll</i>	482
<i>warrant</i>	485
National banks	
exempt from organization tax	119
exempt from foreign banker tax	128
Natural gas company, apportionments in special districts	36, 37
Navigation companies subject to gross earnings tax	123
New certificate, by comptroller on tax sale, when and effect	84, 85
New certificate by county treasurer, on tax sale, when and effect	100
<i>New office, deemed vacant from its creation</i>	380
New York city	
bank tax	
levy of, by city tax commissioners	28
paid by bank to receiver of taxes	29
penalty for non-payment	29
statement of, to be filed with receiver of taxes by city tax commission, when payable	28, 29
<i>board of commissioners of the sinking fund empowered to adjust existing questions of title, taxes and assessments affecting certain premises at Coney Island</i>	581
<i>board of taxes and assessments, power of, to remit or reduce taxes and of the comptroller to refund</i>	562
borough president may appeal from county equalization	113
chamberlain to deliver to receiver of taxes certificate showing amounts deductible from special franchise tax	44
exempt property	
blanks for report of, furnished by tax commission	16
expense of publishing statement of, city charge	17
list of, to be furnished tax commission by October first	16
tabulated statement of, to be posted and published	16, 17
ferry companies operating under lease from, exempt from gross earnings tax, under section 184	123
<i>lien and semi-annual payment of taxes</i>	564
<i>local improvements, assessments for; appointment of assessors by mayor, assessments not to exceed fifty per cent. of full value, description of property, and award of damages for grading of streets</i>	565
mayor may appeal from county equalization	113
mortgage taxes paid into general city fund	180
notice of equalization review by tax commission must be filed with secretary of board of taxes	114
<i>personal property taxes, uncollectible, to be marked off by comptroller and included in subsequent tax levy by board of estimate and apportionment</i>	557
<i>receiver of taxes and collector of assessments and arrears, bond of</i>	556
<i>recording and indexing instruments affecting land in the counties of New York and Bronx; preparation of land maps</i>	569
special franchise	
certificate of assessments, filed with department of taxes by tax commission	41
certainari to review, city one tax district in reference to paying counsel designated by attorney-general	43
deduction for car license, fees or tolls for crossing city bridge not allowed	44
tax commission to be furnished statement of aggregate assessed and equalized valuation and taxes by city department of taxes	56
tax maps in	559
unpaid personal tax, collection of, by distress and sale	563
<i>New York constitution, provisions relating to taxation</i>	236-241

New York county	PAGE
expenses allowed surrogate by state for transfer tax.....	159
<i>register defined as recording officer.....</i>	387
surrogate's transfer tax clerk, appointment by comptroller.....	158
transfer tax appraisers in, appointment and salary.....	151
Nlagara county, transfer tax appraiser in, appointment and salary.....	151
Non-redemption, certificate of, when issued by comptroller.....	91
Non-resident	
exemption of	10
grievance day for.....	34
Inlet, town of, reassessment of arrears for years 1911, 1912 and 1913 <i>authorized</i>	474
Nassau county, notice to, of completion of assessment roll.....	481
notice of completion of assessment-roll to.....	34
occupant may be served by mail by grantee from comptroller.....	91
real property on which taxes not paid to be considered as.....	71, 72
<i>school district, assessment of land of, lying in more than one.....</i>	297
<i>school tax, assessment of vacant land for.....</i>	298
<i>snow removal from highways, liable for tax for.....</i>	327
<i>snow removal assessment, appeal to county judge from.....</i>	329
stockholders in bank, subject to same provisions as resident owner.....	62
supplemental proceedings, when taxed for debt, any person indebted to or holding property of, may be examined.....	64
taxable, how	12, 13
taxes	
bill for, upon receipt of fee and filing notice with town or city clerk	58, 59
interest at 10% when paid to state treasurer.....	78
refund by state treasurer when paid twice or overcharged.....	77, 79
state treasurer, may be paid to.....	78
transfers of	141
taxes in arrears	
cancelled by comptroller for errors discovered after transcript sent to county treasurer.....	76
collected by comptroller and belong to state.....	76
credited to county treasurer.....	76
errors, self-evident, in assessment-roll may be corrected by comp- troller	76
rejection by comptroller for error in description.....	76
surplus over state tax, paid to county treasurer by comptroller.....	76
<i>unknown, may be assessed as unknown owner, in second class cities.....</i>	391
<i>village taxes, bill for, to be mailed to, upon filing a notice with village clerk</i>	449
Westchester county, tax bills to, upon request.....	526
Notes	
defined as personal property.....	6
non-resident's, representing an interest in real estate, apportionment of, for transfer tax.....	141
sent by non-resident for collection, exempt.....	10
Oath	
assessor's, affixed to assessment roll.....	35
<i>conviction for violation of, creates vacancy in the office of public officials and may be filled by appointment or election.....</i>	380
tax commissioners and designated employees may administer.....	108
transfer tax appraiser.....	152
Occupant	
defined	91
despoliation prohibited from, of land sold on comptroller's tax sale.....	87
ejection by purchaser at county treasurer's tax sale after conveyance.....	103
notice must be served on, before title perfected from comptroller.....	90, 91
redemption by, on comptroller's tax sale.....	85, 92
<i>snow removal, assessment for.....</i>	329
tax paid by, may recover from owner or deduct from rent.....	65
<i>working land on shares, school tax, liable for.....</i>	299
Official seal of tax commission.....	109
Ogdensburg, city of, date of completion of assessment roll.....	582
Oil wells and fixtures defined as personal property for all purposes except <i>taxation</i>	315
Omitted property	
assessment of	32
under section 50, computation of taxes in case of redemption; not subject to further tax sale.....	102

	PAGE
Oneida county	
<i>board of equalization, authorized; powers and duties defined</i>	494
surrogate's transfer tax clerk, appointment by comptroller.....	159
tax sale held by county treasurer.....	98
transfer tax appraiser in, appointment and salary.....	151
Onondaga county	
surrogate's transfer tax clerk, appointment by comptroller.....	159
<i>Syracuse, city of, state and county taxes, special provisions as to collection of</i>	497
transfer tax appraiser in, appointment and salary.....	151
<i>Ontario county, taxes for 1914 validated and county treasurer authorized to sell for, if unpaid</i>	499
<i>Optional form of government law, provisions relating to taxation</i>	367
Optional tax on	
corporate trust mortgages and bonds secured thereby.....	174
mortgages executed prior to July 1, 1906.....	171
mortgages covering property in two or more tax districts for full amount.....	178
prior advance mortgages for full amount.....	171
secured debts.....	211
Orange county	
transfer tax appraiser in, appointment and salary.....	151
<i>Orangetown, town of, state land, all school districts, subject to school tax</i>	306
Order of	
surrogate, enforcement of, in proceeding by district attorney to collect transfer tax.....	160
tax commission to assessors or other public officers to compel compliance with law, enforcement by supreme court.....	112
Organization tax	
accumulating fund association not required to pay.....	119
building associations not required to pay.....	119
consolidation of corporations, amount of.....	119
co-operative association not required to pay.....	119
corporation cannot carry on business until paid.....	119
county clerk not to file certificate of incorporation without receipt from the state treasurer for.....	119
decrease of capital stock and subsequent increase, amount of.....	119
failure to pay prevents corporations from carrying on business.....	119
incorporation, certificate of, will not be accepted by secretary of state or county clerk without receipt for.....	119
minimum tax \$5.00.....	119
mutual loan associations not required to pay.....	119
national banks not required to pay.....	119
public service commission cannot grant certificate to railroad until receipt for, from state treasurer furnished.....	119
public service commission, denial of certificate of, on appeal, refund of, by state treasurer.....	119
railroads may file certificate of incorporation without payment of.....	119
railroads must pay before public service commission will grant certificate.....	119
railroads, refund to, by state treasurer upon denial of public service commission's certificate on appeal.....	119
<i>rate of, when shares of stock have no designated monetary value</i>	403
secretary of state not to file certificate of incorporation without receipt from the state treasurer for.....	119
state banks not required to pay.....	119
tax	
amount of, one-twentieth of 1% on capital stock or increase thereof.....	119
payable upon incorporation or increase.....	119
<i>Orleans county, special provisions for sale of property for taxes repealed and conveyances made thereunder validated</i>	501
<i>Ossining, town of, state land, school district No. 1, subject to school tax</i>	306
<i>Oswegatchie, town of, special act for collection of taxes repealed</i>	608
<i>Oswego county, special provisions for collection of taxes repealed</i>	503
Owner	
cancellation of tax sale, application to comptroller for.....	95
despoliation of land prohibited by, sold on comptroller's tax sale.....	87
redemption by, on comptroller's and county treasurer's tax sale.....	85, 101
taxes on real property, personally liable for.....	61
wild, vacant or unoccupied lands purchased on comptroller's tax sale not to exercise ownership, for one year after expiration of redemption....	85
Palace car companies subject to gross earnings tax.....	123
Part payment of taxes, when permitted.....	65
Partial redemption by occupant on comptroller's tax sale.....	92

	PAGE
Partnership	
apportionment, property of, for transfer tax when part outside state....	141
franchise tax	138
special franchise assessment, subject to, report to tax commission.....	38
transfer tax, property of, subject to.....	141
Patriotic association or corporation	
exemption of	8
transfer tax, personal property exclusive of money and securities, left to, exempt from	143
Paving	
<i>assessment, appropriation by state to pay, against state lands in the city of Troy</i>	588
payments for or repair of, not deductible from special franchise tax.....	44
Payments, in nature of tax to localities, deductible from special franchise tax.	44
<i>Penal law, provisions relating to taxation</i>	249
Penalty	
assessor, neglect or failure in duty by.....	38
bank stock, non-payment of.....	29
corporate trust mortgages, failure to file annual statement of advances in reference to.....	176
corporations, failure of, to report to local assessors.....	31
corporations, failure of clerks of boards of supervisors to furnish county treasurer list of.....	55
decedents' assets, delivery of, by company or person having possession of without notice to or written consent of comptroller or without retaining taxes	150
<i>failure to pay tax on gross receipts of boxing or sparring exhibition</i>	253
foreign creditor, failure of agent of, to file report with county treasurer..	33
franchise, gross earnings, dividend, premium, capital stock and surplus tax, failure to report in reference to.....	133
franchise, gross earnings, dividend, premium, capital stock and surplus tax, failure to pay.....	132, 133
<i>making false statement in reference to taxes by taxpayer</i>	249
<i>map showing lot subdivisions, failure to file in county clerk's office by owner of real property</i>	388
mortgage tax, failure to supply tax commission with data or statement..	178
prior advance or corporate trust mortgages, advances made on, without payment of mortgage tax.....	174
prior advance mortgages, failure to file annual statement of advances.....	176, 183
secured debt tax stamps, illegal use of.....	213
special franchise report, failure to make.....	39
stock brokers, failure of, to register with comptroller.....	193, 196
stock transfer tax, failure to pay.....	191, 196
stock transfers, failure to keep record of, falsifying or refusal to permit comptroller to examine.....	195, 196
stock transfer stamps, illegal use of.....	192, 196
trust mortgages, failure to file annual statement of advances.....	176
Pension	
claimed, must be	7
continued when once granted.....	7
extent of, \$5,000.....	6, 7
limited to pension moneys invested.....	7
pensioner, wife or widow, limited to.....	6
real property purchased with, exemption, assessment roll, how marked on.	7
school or highway taxes and local assessments, not exempt for.....	7
<i>People of the state by their representatives in senate and assembly must consent to a tax or it is illegal; exception if imposed by a law of the United States</i>	261
Perjury, witness testifying falsely before tax commission, guilty of.....	109
<i>Perrysburg, town of, highway tax refund to village of Perrysburg</i>	608
Person having interest, redemption by, on comptroller's tax sale.....	85
Person subject to special franchise assessment to report to tax commission..	38
Personal effects, exemption of.....	12
Personal estate, definition of.....	6
Personal property	
assessed as of July 1st.....	14
<i>assessed for snow removal taxes in district where owner resides</i>	327
assessment of, deduction for debts.....	12
bank stock assessed as.....	15
bank stock, no deduction for debt allowed.....	27
bank's, exempt when value enters into value of shares of stock.....	27, 28

	PAGE
Personal property — (Continued)	
cancellation of tax on, in case of disability to pay or want of jurisdiction.	206
corporation paying franchise tax exempt for state purposes.	138
corporations, where assessed.	15
debts incurred in the purchase of non-taxable property or as indirect liability or to evade taxes, no deduction for.	12
debts owing to foreigners assessed as.	33
definition of	6
full value, must be assessed at.	12
individual banker paying franchise tax, exempt for state purposes.	139
<i>personal property not exempt from levy of poll tax.</i>	443
part payment of taxes on, when permitted.	65
place of taxation	13
agent, trustee, guardian, executor or administrator taxed for property under his control at his residence.	13
bank stock	15
capital stock	15
corporate stock	15
corporations, real and personal property.	15
individual banker	15
non-residents' capital, where business carried on.	12
non-residents' personal, when actual situs is in state.	13
owner's residence	13
private banker paying franchise tax, exempt for state purposes.	139
rents reserved, persons assessed for, liable to levy and sale for tax on same	63
<i>school tax, assessable for.</i>	296, 297
secured debts, taxable as, without deduction for debts, if secured debt tax stamps not affixed.	213
securities held by brokers for more than eight months subject to taxation as, without deduction for debt, if secured debts tax not paid.	213
taxable, situated or owned within the state unless exempt by law.	6
<i>taxes, enforcement by distress and sale, method in New York city.</i>	563
trust company paying franchise tax exempt for all purposes.	138
what taxable as.	6
accounts	6
bonds	6
capital of incorporated companies not invested in real property.	6
capital stock invested by non-residents in state.	6
chattels	6
contracts	6
debts due from solvent debtors.	6
debts due inhabitants regardless of where securities held.	6
debts owing by inhabitants to foreigners.	6
money	6
mortgages	6
non-residents' having situs in the state.	6
notes	6
public stocks	6
things in action.	6
stocks in moneyed corporations.	6
Petition for writ of certiorari to review assessment, contents of.	198
Pharmaceutical societies', real and personal property, exemption of.	11
Pictures are exempt from transfer tax if given to municipal corporations within two years from transfer.	145
Piers, defined as real property.	5
Pipe line company	
apportionments in special districts.	36, 37
<i>assessed same as that of a railroad corporation, real and personal property of</i>	433
gross earnings tax, subject to.	123
Pipes, defined as real property.	5
Place of taxation	
bank shares	15
corporations	15
personal property	13
property held by administrator, agent, executor, guardian or trustee.	32
real property	14
tax district line, real property, divided by.	14, 297
<i>Plank-road corporation, special exemption and appeal to county court if not allowed</i>	433
Poles, telegraph, defined as real property.	5

	PAGE
<i>Poll tax</i>	
<i>villages</i>	443
<i>abotishment of</i>	443
<i>personal property all subject to levy for</i>	443
<i>trustees may pass ordinance providing a penalty for non-payment</i>	443
<i>Poor law, provisions relating to taxation</i>	371
Possession of wild, vacant and forest lands by state	90
Power, electric or steam, companies, subject to gross earnings and dividends tax	124
Power of appointment, exercise of, deemed a taxable transfer	142
Preference of tax certioraries and appeals in	202
<i>Premium tax</i>	
comptroller authorized to re-settle accounts for 1910 and 1911	126
<i>foreign insurance companies</i>	347-351
insurance corporations	124
Premiums, definition of, for purpose of franchise tax	125
President of village may apply to tax commission for re-assessment	111
<i>President of village to sign warrant annexed to village roll</i>	448
Priest, exemption of	9
Prior advance mortgages, penalty for advances made without payment of mortgage tax and for failure to file statement of	174, 176, 183
Private banker, personal property of, exempt for state purposes on payment of franchise tax	139
Proceedings before a surrogate by district attorney to collect transfer tax	160
Proceeding, certiorari	198-204
<i>Proceeding involving taxation, a judge not disqualified by reason of being a taxpayer</i>	355
Proceeding to collect tax on personal property may be dismissed where disability to pay is shown	206
Procedure in certiorari proceedings	198-204
Products sent by non-resident for sale on commission, exemption of	10
Promissory notes, defined as personal property	6
Proof of publication of notice and list of lands for tax sale by comptroller, when and where filed	81
Proof of service of notice on occupant must be filed by grantee with comptroller	91
Proof of service of notice on occupant by grantee from comptroller must be recorded with deed	91
Property in reference to transfer tax defined	166
Property of decedent willed generally is subject to transfer tax as if transferred pro rata to general legatees and devisees	141
<i>Public lands law, provisions relating to taxation</i>	375
<i>Public officers law, provisions relating to taxation</i>	379, 380
<i>Public records, how must be kept and destruction prohibited; penalty</i>	308
Public service commission cannot grant certificates to a railroad until organization tax paid	119
Public service corporation, stocks, bonds and notes of, representing an interest in real estate and held by a non-resident not subject to apportionment for transfer tax	141
<i>Purchaser, defined</i>	387
Quarries, defined as real property	5
<i>Queens County</i>	
surrogate's transfer tax clerk, appointment by comptroller	159
transfer tax appraiser in, appointment and salary	151
<i>Quorum, necessary to have in legislature to enact a tax law</i>	236
<i>Railroad</i>	
apportionments in special districts	36, 37
branches defined as real property	5
<i>companies, assessments and taxes of, furnished county treasurer by supervisor's clerk</i>	278
<i>companies, notice to and payment of school tax</i>	302, 303
<i>consolidation, how taxed for capital stock and real estate</i>	383
elevated and surface, not operated by steam, exempt from franchise tax under section 182, but subject to gross earnings and dividends tax	123, 124
elevated and surface, not operated by steam, time to report to tax commission	129
fixtures defined as real property	5
<i>highway bridge, taxation for</i>	383
<i>law, provisions relating to taxation</i>	383
organization tax, not required to pay, until certificate of public service commission obtained	119

	PAGE
Railroad—(Continued)	
refund of organization tax if certificate of public service commission denied on appeal	119
steam surface, subject to gross earnings tax.....	123
steam surface, time to report to tax commission.....	129
stocks, bonds and notes of, representing an interest in real estate and held by non-resident not subject to apportionment for transfer tax.....	141
structures, substructures and superstructures, real property	5
surface, underground or elevated, real property.....	5
switches defined as real property.....	5
tracks defined as real property.....	5
<i>Railroad law, provisions relating to taxation</i>	383
<i>Real estate includes</i>	387, 433
Real estate includes	5
<i>Ramapo, town of, state land, all school districts, subject to school tax</i>	306
<i>Rate of taxation, uniform, established for city of Albany and certain laws repealed</i>	549
<i>Ravena, village of, refund of highway tax by town of Coeymans</i>	606
<i>Real estate, alien, owned by, subject to taxation</i>	387
<i>Real estate defined as real property</i>	315
<i>Real estate, railroad consolidation, how taxed</i>	383
Real property	
<i>acquired by Westchester county after October 1, 1914, subject to taxation</i> ..	515
all taxable, unless exempt	6
apportionment by county court of assessment and tax when erroneously assessed as one parcel when belonging to two or more owners.....	204
assessed as of July first	14
<i>assessed for snow removal, taxes in district where situated</i>	329
assessed where	14
assessment when divided by tax district line.....	14
assessment is against property itself	14
assessment-roll, description	23
bids for, at tax sale held by comptroller, may be declined by him.....	82
comptroller, deeded by, to board of supervisors on tax sale, held in trust for county but may be disposed of	83
comptroller, may bid in, on tax sale held by him in case other bids not received	82
conjointly assessed, may be redeemed on comptroller's tax sale by either owner	86
corporation's, where assessed.....	15
county, belonging to, must be bid in by comptroller for county on tax sale held by him	82
county, list of owned by, liable to be sold by comptroller, to be furnished comptroller by county clerk on receiving notice of sale.....	82
county, list of, liable to be sold by comptroller, to be furnished comptroller by county treasurer when notified of sale.....	81
county, transferred to, on default of bidder on tax sale and failure to sell certificate for three months	101
definition of, in reference to tax on mortgages.....	169
descriptions of, in assessment-rolls, and changes by boards of supervisors.....	23, 51
despoliation of, prohibited, sold on comptroller's tax sale.....	87
expenses of comptroller's and county treasurer's tax sale, charge against.....	96, 98
forest preserve, outside, certificate of sale to comptroller on tax sale held by him may be assigned by comptroller.....	82
full value, assessed at.....	12
includes	5
incorrect descriptions in case of rejection of taxes by county treasurer or on request of comptroller, to be corrected by supervisor.....	70
<i>law, provisions relating to taxation</i>	387, 388
list of, to be sold by county treasurer for taxes, form of, to be prescribed by comptroller	99
list of, to be sold by county treasurer for taxes, to be furnished comptroller	99
list of, to be sold at county tax sale, to be sent to comptroller in counties outside forest preserve	103
list of, to be sold for taxes by comptroller, must be furnished county treasurer	80
loan commissioners, mortgaged to, must be bid in by comptroller on the tax sale held by him	82
<i>lying in more than one school district, assessment of</i>	297

Real property — (Continued)	PAGE
<i>map showing subdivisions must be filed in county clerk's office by owner; penalty for not filing</i>	388
<i>method of recording and indexing instruments affecting title in New York city</i>	569
non-resident, considered as, when taxes unpaid, for purposes of assessment, collection and sale	71, 72
<i>not exempt for any reason for village assessments for local improvements, except soldiers and sailors' monuments</i>	448
notice to redeem, expense of publishing by county treasurer, a lien on and to be reassessed by board of supervisors if property not redeemed in one year	101
notice of tax sale, rate of charge against, for publishing by county treasurer	99
omitted from roll under section 50, how redeemed, when bid in by county ..	101
owner, occupant or person interested may redeem, sold at county tax sale ..	101
owner, occupant or person interested may redeem, sold on comptroller's tax sale	85
owner personally liable for taxes on	61
part owner on sale by comptroller for taxes, may redeem	85
part payment of taxes, when permitted	65
pension, purchased with, exempt for \$5,000 if owned by pensioner, wife or widow	6
publication of, list of, to be sold by county treasurer for taxes	99
publication of, list of, to be sold by comptroller for taxes	81
reassessment for improper description	70
reassessment of, because of rejection of taxes by county treasurer, to be placed on current roll by supervisor	70
<i>recording and indexing instruments affecting title, method of, in New York city</i>	569
redemption of, sold at comptroller's or county tax sale, within one year after last day of sale	85, 101
resold by state, forfeits payments made on account	84
sale of, by comptroller, for non-payment of taxes	80-97
sale of, by county treasurer, for non-payment of taxes	98-104
<i>school districts, lying in more than one, assessment of</i>	297
<i>school tax, assessable for</i>	296, 297
sold for taxes by comptroller or county treasurer, subject to expenses of sale and notice to redeem	96, 98
state lien requires withdrawal from comptroller's tax sale	83
state, mortgaged to, for purchase price cannot be sold by comptroller at tax sale	83
state, purchased from, to be resold or foreclosed at direction of commissioners of land office	84
state, purchased from and charged with taxes, may be cleared of taxes by payment to state treasurer within two years from date of sale	84
state, purchased from, how lien of taxes removed	84
taxable unless exemption claimed on grievance day	7
title becomes absolute on comptroller's tax sale, when	91
undivided or part interest, may be redeemed by either owner when sold on comptroller's tax sale	85
unpaid, period for which taxes must remain, before sale by comptroller or county treasurer	80, 98
unredeemed, deed for, by comptroller, presumptive evidence of validity of sale	89
unredeemed, deed for, by comptroller, must be executed one year after tax sale upon written application	88
unredeemed, deed for, by comptroller, conclusive evidence of validity of sale after two years	89
unredeemed, notice of, must be published by comptroller and county treasurer before expiration of period	87, 104
what is taxable as	5
appurtenances for electrical conductors	5
<i>bridge</i>	433
bridges	5
buildings	5
crannage, right to collect	5
dockage, right to collect	5
elevated railroads	5
fossils , , ,	5

	PAGE
Real property — (Continued)	
what is taxable as — (continued)	
franchises to construct, maintain and operate in streets, highways or public places	5
inclosures for electrical conductors	5
land	5
land, above and under water	5
mains	5
minerals	5
mines	5
permission to construct, maintain and operate in streets, highways or public places	5
piers	5
pipes	5
quarries	5
railroad branches	5
railroad fixtures	5
railroad switches	5
railroads, underground or elevated	5
rights to construct, maintain and operate in streets, highways or public places	5
special franchises	5
structures, substructures and superstructures	5
supports for electrical conductors	5
tanks	5
telegraph lines, wires, poles and appurtenances	5
toll-house	433
trees	5
underground railroads	5
underwood	5
wharfage, right to collect	5
wharves	5
wild and uncultivated in two counties, how assessed	14
wild, vacant or unoccupied, sold on comptroller's tax sale, when ownership can be exercised	85
<i>Real property law, provisions relating to taxation</i>	387, 388
Reappraisal of estate for transfer tax by supreme court	
application of comptroller	157
determination, supersedes surrogate's, and justice must file same with comptroller and surrogate	157
Reassessment	
application of tax commission for, to supreme court	110
<i>Mohawk, village of, of unpaid taxes for years 1913, 1914 and 1915 authorized</i>	615
real property, for improper description	70
<i>Salisbury, town of, of unpaid taxes for 1912, authorized</i>	610
<i>Webb, town of, of unpaid taxes for the years 1912, 1913 and 1914 authorized</i>	611
Westchester county	531
Receipts for taxes	
collectors to give	60
form of, to be prescribed by tax commission	60
postage for, city, town, village or school district charge	60
Westchester county	527
Receiver of taxes	
bond to be renewed upon extension of warrant	68
<i>Mount Vernon, city of, returns of unpaid taxes by</i>	555
Nassau county, towns in	486-490
towns with population of 3,000 in counties of 300,000, exclusive of New York and Kings, adjoining city of 250,000	428
villages adjoining a city of the first class within a county of 400,000 population except counties adjoining a city of over 1,000,000 inhabitants	439
Westchester county, duties of	523-530, 533, 534, 542, 547
Record owner, assessments may be made to, in second-class cities	391
Recording instruments affecting title to real estate, method of, in New York and Bronx counties	569
Recording officer	
defined	387
defined as county clerk in all counties except New York, Kings and Westchester	387
defined as register in counties of Kings, New York and Westchester	387

	PAGE
Records in possession of tax commission, authentication of copies.....	109
Redeem, notice to, expense of, to be reassessed by board of supervisors if property not redeemed in one year	101
Redemption	
amount to be paid on, county tax sale.....	101
amount to be paid to state treasurer, comptroller's tax sale.....	85
lands conjointly assessed, on comptroller's tax sale.....	86
lands sold at comptroller's or county tax sale.....	85, 101
mortgagee on comptroller's tax sale	94
notice of, to be published by comptroller or county treasurer, three months before expiration of period for.....	87, 104
occupant on comptroller's tax sale	92
owner, occupant or person interested, by, property sold at comptroller's or county tax sale.....	85, 101
partial, by occupant on comptroller's tax sale.....	92
period for	88
property omitted from roll under section 50.....	101
right of, in reference to property bid in by comptroller on tax sale held by him, same as other purchasers.....	82
service in relation to, performed by comptroller or person employed by him, makes title void	249
time for, on comptroller's and county treasurer's tax sale.....	85, 101
Reforested lands	
assessment-roll, how marked.....	267
assessors' certificate and duties.....	265, 267
conservation commission, duties of	267
county clerk, agreement between owner and conservation commission to be recorded with.....	267
county treasurer, certificate of conservation commission to be filed with..	267
county treasurer to file certified copy of certificate of the conservation commission with assessors	267
exemption of	265
exemption of	17-22
Refund	
application for, on court order must be made within three years from the entry thereof	204
cancellation of tax sale by comptroller	95
deficiencies caused by, how met and apportioned by boards of supervisors..	53
disputed town boundary lines, due to.....	53
excess state and county taxes for 1915 authorized, Seneca county.....	509
excess state and county taxes for 1915 authorized, Rensselaer county.....	505
illegal, erroneous or unequal assessments, tax paid upon.....	202
manifest clerical or other errors, by boards of supervisors, due to.....	53
organization tax to railroad in case of denial of public service commission's certificate, on appeal	119
purchase money, to bidder at county treasurer's tax sale.....	103
second class cities, in reference to local improvements, none permitted for any reason over fair value or cost of improvement.....	395
taxes, apportionment of, by board of supervisors in towns and wards....	277
taxes, by boards of supervisors.....	277
taxes, county court, on order of	277
taxes, county court, on order of.....	53
taxes, town line, disputed, caused by, board of supervisors to determine..	277
transfer tax, when antiques, books, works of art, etc., are given to municipal corporation within two years after transfer.....	145
transfer tax, when contingent incumbrance takes effect.....	154
transfer tax, erroneously paid.....	147
transfer tax, in case of excess payment in contingent estate.....	155
Register	
laws relating to county clerk, applicable to.....	315
quarterly report of, to comptroller as to deeds taking effect after death...	163
Reinsurance, deductions, allowed for, from premium tax on foreign insurance corporations, payable to superintendent.....	348
Rejected taxes	
correction of description by supervisor.....	70
levied against tax district by board of supervisors, when not assessed...	71
non-resident, by comptroller.....	76
reassessed, shall be deemed taxes of current year.....	71
reassessment of	70

	PAGE
Religious association or corporation, exemption of.....	8, 9
Religious ceremonies for decedent, property for, exempt from transfer tax....	143
Religious corporation, property left to, exempt, from transfer tax.....	143
Remainders, composition of transfer taxes on, by attorney-general and comp- troller	158
<i>Removal creates vacancy in the office of public officials and may be filled by appointment or election.....</i>	380
<i>Removal of town or village officials by application of any residents to the supreme court</i>	380
Rensselaer county	
<i>excess of state or county taxes for 1915, refund authorized.....</i>	505
transfer tax appraiser in, appointment and salary.....	151
Rents reserved	
non-residents, assessment of, may be corrected by board of supervisors....	51
personal property	13
taxes on, personal property of person assessed, is liable for.....	63
<i>Repeal provisions, Nassau county act.....</i>	492
Repealed, what laws, on enactment of consolidation.....	209, 216-230
Report	
banks to local assessors.....	26
corporations to local assessors.....	30
county clerk to board of supervisors and tax commission, mortgage taxes, annually	180
county clerk and register, quarterly, to comptroller as to deeds taking effect after death.....	163
franchise, gross earnings, dividend, premium, capital stock and surplus to tax commission.....	128-131
special franchise to tax commission.....	38, 39
surrogate, quarterly, to comptroller as to transfer tax.....	163
tax commission to legislature.....	108
Resale by comptroller, if bid on tax sale not paid.....	85
Resale of property by state, forfeits payments made on account.....	84
Resettlement of franchise taxes by tax commission.....	133
Resettlement of franchise taxes by tax commission, credit given on, may be assigned	133
Residence, burden of proof of establishing, in reference to transfer tax on those claiming exemption.....	167
Residence, change of, after July first and before August first, effect.....	13
Residence, defined in reference to transfer tax.....	167
Residence for taxation, July first.....	13
Resident, taxable transfer of.....	141
<i>Resignation creates vacancy in the office of public officials and may be filled by appointment or election.....</i>	379
<i>Resignation of town officers may be accepted by any three justices of the peace</i>	408
Return of unpaid taxes	
by collector	66, 67
form of, to be prescribed by tax commission.....	67
<i>Mount Vernon, in the city of, by receiver.....</i>	555
Returns, correction of manifest, clerical or other error, by board of supervisors	53
<i>Returns by town officers, error, manifest, correction by board of supervisors..</i>	277
Review, equalization by tax commission.....	114
Revision and readjustment of franchise taxes by tax commission.....	133
Richmond county	
surrogate's transfer tax clerk, appointment by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
<i>River improvement, taxation for.....</i>	271
<i>Road machines, taxes for.....</i>	331, 332
Road, tax for opening, against state land must be approved by conservation commission.	26
Rockland county	
county treasurer may defer sale until taxes and interest amount to two dollars	99
<i>state lands acquired for public use, subject to all state, county, town, village, school and highway purposes.....</i>	508
<i>Rye, town of, payment of unpaid school taxes to the several school districts in said town</i>	609
Safe deposit company, prohibition as to delivery of decedent's assets.....	149

	PAGE
Sale at public auction by collector of personal property, in case of refusal to pay taxes	61
Sale, comptroller's, for non-payment of taxes.....	80-97
cancellation on discovery of error before conveyance.....	95
cancellation after conveyance on application of purchaser.....	95
expenses of, charge on lands to be sold.....	96
held at capitol.....	81
how conducted	82
moneys collected, paid to state treasurer.....	97
owner may make application to comptroller to cancel at time of sale....	95
set aside, when to be.....	84
setting aside cancellation of sale.....	95
void if comptroller or person employed by him has interest in or performs service in relation to.....	249
Sale, county treasurer's, for non-payment of taxes.....	98-104
begin on day stated in notice.....	99
governed by Articles 6 and 7.....	104
<i>Monroe county, special provisions applying to</i>	475
<i>Nassau county</i>	490
setting aside on default in payment of bid.....	100
<i>Westchester county</i>	547
Sale for unpaid taxes in villages.....	451-455
Sales book, county, change of purchaser on default of bidder on tax sale, to be noted in.....	101
Sales book in comptroller's office to show change of purchasers in case of non-payment of bid at tax sale.....	85
Sales, book of, in comptroller's office to show taxes charged against property mortgaged to state for purchase price.....	84
<i>Salisbury, town of, validating unpaid taxes for 1912 and authorizing reassessment of same</i>	610
<i>Sand beach, taxes for walks and streets on</i>	331, 332
<i>Saratoga county, fees to supervisor for making copy of assessment-roll and extending tax not given in county law</i>	277
<i>Savings associations exempt from bank stock, stock transfer and deposits tax</i>	257
<i>Savings associations exempt from any form of corporate tax unless specifically named</i>	257
<i>Savings and loan associations defined as institutions for savings</i>	257
Savings banks	
exempt from franchise tax under section 182.....	123
surplus and undivided earnings tax, subject to.....	127
time to report to tax commission.....	130
School collector, <i>Nassau county, office abolished</i>	492
School district	
alien real property, subject to assessment.....	387
alteration in affecting valuation, how remedied.....	37
assessments, <i>Nassau county</i>	481, 483
bonds, exempt	7, 319, 323
clerk to report tax rate to board of supervisors for bank stock.....	30
collector, office abolished, <i>Nassau county</i>	492
collector, office abolished in towns with population of 3,000 in counties of 300,000, exclusive of New York and Kings, adjoining city of 250,000.....	430
defined as municipal corporation.....	319
equalization between	298
line, property divided by, assessment of.....	297
officials, qualification of, as to age, citizenship and residence.....	379
property of, exempt from taxation.....	295
School funds, book for account of, in comptroller's office to show unpaid taxes on lands purchased from state.....	84
School house, tax for erection of, on state land, must be approved by conservation commission	26
School property exempt from taxation.....	295
School tax, state.....	72, 73
School tax	295-308
absentee owners, assessment of.....	299
action for, by trustees.....	304
assessment for school district.....	296
assessment, what value to be used.....	297
<i>Beekman, town of, districts number one and two, state land, without improvements, assessable</i>	306
bond of collector covers taxes collected outside of district.....	300

School tax — (Continued)	PAGE
board of education must certify.....	295
canal company, collector's notice to.....	302
city, corporate authorities to levy.....	295
collector	
authorized to receive school taxes from companies permitted to pay same to county treasurer.....	304
bond covers taxes collected outside of district.....	300
county treasurer to pay unpaid taxes to, if no district treasurer....	305
default in payment of taxes by railroad, telegraph, telephone, electric light and gas companies upon receiving notice of, shall proceed to collect with 5% fees.....	303
duty of.....	300
fees.....	302
jurisdiction outside of district.....	300
notice of.....	301
receive from county treasurer taxes collected by him and the fees....	303
return of unpaid taxes to trustees.....	304
state land not exempt, taxes on to be collected from county treasurer.	307
statement to county treasurer of railroad, telegraph, telephone, electric light and gas company assessments and taxes.....	302
warrant may be renewed by trustees.....	301
commissioner of education must approve amended tax list in case of error.	301
comptroller	
pay school taxes on state land not exempt, by crediting county.....	307
reimburse county for assuming unpaid taxes in the same manner as applies to other county taxes in arrears.....	305
state land not exempt, assessment of, must be approved by, to be valid.....	307
tax list, containing state land, must be filed with, by trustees.....	307
trustees, school, must be notified by, of approval of, against state land.	307
corporate authorities must raise amount certified by board of education...	296
county reimbursed by state for assuming unpaid taxes in the same manner as other county taxes in arrears.....	305
county treasurer	
board of supervisors, unpaid taxes, to notify.....	305
collector, non-payment of taxes by certain companies, to notify.....	303
pay taxes collected and fees to collector.....	303
receive statement from collector showing railroad, telegraph, telephone, electric light and gas company assessments and taxes; must notify the companies and may receive the taxes.....	302
relieved unpaid taxes, to receive.....	305
school taxes on state lands not exempt, to be paid collector by.....	307
trustees to transmit collector's return.....	304
unpaid taxes may be received with 5% added any time before relevy..	305
unpaid taxes to be paid to district treasurer or collector as shown by his return.....	305
Dannemora, town of, union free school district number one, state land, without improvements, assessable.....	306
default in payment of tax authorizes trustees to bring action for.....	304
district line, dividing one body of land, how assessed.....	297
education, commissioner of, must approve tax list amended because of error.....	301
electric light company, notification from and payment to county treasurer.....	302, 303
equalization within joint districts.....	298
exemption from school house tax when new district formed, taking in part of an old district having school house.....	299
fees of collector.....	302
gas company, notification from and payment to county treasurer....	302, 303
Highlands, town of, all districts, state land, without improvements, assessable.....	306
jurisdiction of collector.....	300
land lying in more than one district, how assessed.....	297
levied same as for expenses of municipal government.....	296
library tax.....	307
Lockport, city of, limitation on and method of raising.....	553
non-payment of tax, trustees may bring action.....	304
non-resident	
assessment of vacant land of.....	299
assessment of land of, lying in more than one district.....	297
collector's notice to.....	301

School tax — (Continued)

	PAGE
notice of collector mailing, posting and publication of.....	301
occupant working land on shares, liable for school tax.....	299
Ossining, town of, union free school district number one, state land with- out improvements, assessable.....	306
owners, absentee, assessment of.....	299
personal property, assessed for.....	296, 297
pipe line, collector's notice to.....	302
property to be assessed.....	296, 297
railroad, collector's notice to.....	302
railroad company, notification from and payment to county treasurer.....	302, 303
real estate lying in more than one district, how assessed.....	297
real property, assessed for.....	296, 297
reduction from town assessment-roll valuation, how obtained.....	297
renewal of warrant.....	301
Rockland, county of, all districts, state land, without improvements, assessable.....	306
Rye, town of, adjustment and payment of, between school districts in town.....	609
school district, assessment in.....	296
school district equalization, method of.....	298
school districts, land lying in more than one, how assessed.....	297
school house tax, exemption from, of residents of old district having school house, when annexed to new district.....	299
shares, working land on, creates liability for school taxes.....	299
state lands, enumeration of, not exempted from school taxes.....	306, 508, 606
state land, town of Genesee Falls, district No. 2, subject to supervisor	606
duties and compensation of, in reference to school district equaliza- tions.....	298
written consent, if warrant is renewed more than once.....	301
supervisors, board of	
pay taxes returned as unpaid to district treasurer or collector in case no funds in hands of county treasurer.....	305
relief of unpaid taxes with 7% penalty.....	305
unpaid taxes, county treasurer to give statement of.....	305
tax list.....	296
amendment of, in case of error, with approval of commissioner of education.....	301
purpose of each item, to show.....	296
telegraph company, notification from and payment to county treasurer.....	302, 303
telephone company, notification from and payment to county treasurer.....	302, 303
tenant paying taxes for schoolhouse site, schoolhouse, repair, furnishing, fuel and appurtenances may charge the owner with the amount.....	300
town clerk, collector's returns of unpaid taxes to be filed with, by trustees.....	306
town roll, how errors, mistakes, omissions, increases or decreases rectified.....	297
trustees	
action for school tax in case of default, may bring.....	304
assess school district tax.....	296, 297
collector's return of unpaid taxes, to file with town clerk.....	306
comptroller, hearing before, state land.....	307
comptroller's approval to be sent to, of tax list containing state lands.....	307
return of collector, to transmit with their certificate to county treasurer.....	304
tax list containing state land, verified copy must be filed with comptroller.....	307
town assessors, to act as, upon error, mistaken, omission, increase or decrease in town-roll.....	297
unpaid taxes, return of, by collector.....	304
warrant of collector authorized to renew.....	301
Tuxedo, town of, all districts, state land, without improvements, assessable.....	306
unpaid taxes	
county treasurer to pay collector or district treasurer.....	305
county treasurer, may be paid to, when returned by collector at any time before relief by board of supervisors with 5% added.....	305
relief by board of supervisors.....	305
return of, by collector to trustees.....	304
vacant land, assessment of.....	298
valuation for assessment to be determined from last town assessment- roll.....	297
vendee in possession, liable for school tax.....	299

	PAGE
School tax — (Continued)	
<i>village, corporate authorities to levy</i>	295
<i>voters may authorize expenditures</i>	296
<i>warrant</i>	296, 300
<i>delivery of, to collector, when</i>	300
<i>renewal of, by trustees</i>	301
<i>second or subsequent renewals must have written consent of supervisor</i>	301
<i>Wawarsing, town of, union free school district number two, state land, without improvements, assessable</i>	306
<i>Westchester county</i>	522
<i>Woodbury, town of, all districts, state land, without improvements, assessable</i>	306
Scientific association or corporation, exemption of.....	8
Scientific corporation or association, personal property exclusive of moneys and securities, left to, exempt from transfer tax.....	143
Seal of tax commission.....	109
<i>Second-class cities' law, provisions relating to taxation</i>	391-395
<i>Second-class cities</i>	
<i>administrator, assessment to, valid</i>	391
<i>appeal, none allowed from order of the supreme court in action relative to assessment or tax for local improvement</i>	394
<i>assessment for local improvement, action to cancel, vacate, annul or reduce, grounds for</i>	393
<i>assessment for local improvement, fair value and cost, not to be disturbed for any cause</i>	394
<i>assessors have powers of town assessors</i>	391
<i>assessors may employ assistants</i>	391
<i>assessors to act jointly with common council in assessing for deficiency, in case of local improvements</i>	392
<i>assistants, assessors authorized to employ</i>	391
<i>common council to act jointly with assessors in assessing for deficiency, in case of local improvements</i>	392
<i>company, assessment to, valid</i>	391
<i>comptroller of, to certify deficiency to assessors and common council</i>	392
<i>consolidation of separate proceedings to vacate or modify assessments for local improvements</i>	395
<i>corporation counsel to be given notice of action to cancel, vacate, annul or reduce assessment or tax for local improvement</i>	393
<i>costs and disbursements in action involving assessment or tax for local improvement</i>	394
<i>deficiency, assessment for, by common council and assessors in relation to improvements</i>	392
<i>description of premises</i>	391
<i>description sufficient to identify sufficient</i>	391
<i>determination of the supreme court in action involving assessment or tax for local improvement</i>	394
<i>devisee assessment to, valid</i>	391
<i>error through ignorance or mistake does not invalidate</i>	391
<i>estate of, property assessed as valid</i>	391
<i>executor, assessment to, valid</i>	391
<i>firm name, assessment to, valid</i>	391
<i>heirs, assessment to, valid</i>	391
<i>irregularity does not invalidate assessment or tax</i>	392
<i>jurisdiction, total want of, fraud or substantial error, only grounds for bringing action in reference to assessment or tax for local improvement</i>	393
<i>local improvement, action to cancel, vacate, annul or reduce, grounds for</i>	393
<i>local improvements, assessors empowered to assess for</i>	391
<i>lot and blocks to be given in description</i>	391
<i>non-resident may be designated unknown</i>	391
<i>omission does not invalidate assessment or tax</i>	392
<i>owner, name of one, sufficient</i>	391
<i>premises, description of</i>	391
<i>reassessment in case of local improvement</i>	395
<i>rebate in case assessment exceeds cost of improvement</i>	392
<i>record owner, assessment to, valid</i>	391
<i>relief of tax in case of local improvement</i>	395
<i>state lands</i>	395
<i>street number and name to be given in description</i>	391
<i>tax, collection of, may be stayed</i>	394

	PAGE
<i>Second-class cities — (Continued)</i>	
<i>tax for local improvement cannot be recovered for any reason above fair value and cost of improvement</i>	395
<i>unknown, owner, premises may be assessed to</i>	391
Secretary of state	
corporations, list of, to be furnished tax commission monthly.....	136
corporations information in reference to, to be furnished tax commission upon request	137
<i>organization tax, rate of, when shares of stock have no designated monetary value</i>	403
Secured debts tax.....	210-215
amount of	211
apportionment of value of secured debt when it is secured by property within and without the state.....	214
apportionment, section 260, as to mortgage taxes, made applicable.....	215
blanks, comptroller may obtain for purposes of.....	212
books, comptroller may obtain for purposes of.....	212
clerks may be hired by comptroller for purposes of.....	212
comptroller	
apportion value of secured debt when it is secured by property within and without the state.....	214
blanks for purpose of, may obtain.....	212
books for purposes of, may obtain.....	212
clerks for purposes of, may hire.....	212
custodian of all stamps, dies, plates or other material.....	212
dies, plates and printing of stamps, to contract for.....	212
expense to be paid by appropriation.....	212
New York city, may maintain office in, for collection of.....	212
record of secured debts on which tax paid, to keep.....	211
stamps affixed to securities by.....	211
stationery for purposes of, may obtain.....	212
taxes received to be paid to state treasurer, by.....	214
deduction for debts not allowed, if secured debts taxed locally.....	213
definitions	210
dies, plates and printing, contract for, by comptroller.....	212
exemption for five years of securities on which tax paid.....	211
exemption when tax paid between May 1 and November 1, 1915.....	214
exemption when tax paid prior to May 1, 1915.....	214
exemptions, none allowed unless stamps affixed.....	212
expenses of comptroller to be paid by appropriation.....	212
misdemeanor, illegal use of stamps constitutes.....	213
New York city, comptroller, may maintain office in, for collection of....	212
payment of tax.....	211
penalty for illegal use of stamps.....	212
record of secured debts on which tax paid, to be kept by comptroller.....	211
repealed, chapter 802, laws 1911, and chapters 169 and 465, laws of 1915, except as to exemptions.....	215
secured debts defined.....	210
secured debts on which tax not paid subject to local taxation without deduction for debts	213
stamps	
affixed to securities by comptroller.....	211, 212
how prepared and used.....	212
illegal use of.....	212
state treasurer to receive taxes from comptroller and to apply to general fund	214
stationery, comptroller, may obtain for purposes of.....	212
stock brokers not taxable for securities held less than eight months.....	213
tax	
amount of	211
ceases January 1, 1917.....	211
paid by comptroller to state treasurer and applicable to general fund.....	214
payment of	211
voluntary	211
Secured debts, taxable as such, not subject to deductions for debt when state tax not paid.....	213
Securities held by brokers for more than eight months subject to taxation as personal property without deductions for debts.....	213
Securities of decedent, prohibition as to delivery of.....	149
Sequestration action against corporation by attorney-general for non-payment of taxes	207
<i>Semi-annual payment of taxes in city of Watervliet</i>	589

	PAGE
<i>Semi-annual payment of taxes, method of, in New York city</i>	564
<i>Semi-annual payment of taxes, Nassau county</i>	485
<i>Seneca county, excess of state or county taxes for 1915, refund authorized</i>	509
<i>Setting aside cancellation of tax sale by comptroller</i>	95
<i>Setting aside tax sale by comptroller</i>	84
<i>Setting aside tax sale by county treasurer</i>	100
<i>Sewer assessment and tax</i>	
<i>appeal</i>	414
<i>apportionment, town board to present to board of supervisors</i>	414
<i>arrears, taxes in, collected in same manner as other town taxes</i>	415
<i>assessment by sewer commissioners</i>	414
<i>assessment for maintenance in same manner as for construction</i>	415
<i>assessment map filed with town clerk</i>	414
<i>bonds, issuance of, for construction</i>	414
<i>default, apportionment by town board</i>	416
<i>estimate of cost reported to town board</i>	414
<i>grievance day by sewer commissioners</i>	414
<i>maintenance, charge on sewer district</i>	415
<i>map of sewer district, preparation and filing</i>	413
<i>notice of assessment</i>	414
<i>notice of completion</i>	414
<i>notice of filing</i>	414
<i>notification of sewer commissioners of amount due on bonds, annually</i>	414
<i>sewer commissioners, duties of</i>	413-415
<i>supervisors, board of, levy by, upon presentation of sewer commissioners'</i> <i>apportionment by town board</i>	415
<i>town board, estimate of cost reported to</i>	414
<i>town board to present apportionment to board of supervisors</i>	414
<i>unpaid taxes collected same as other town taxes in arrears</i>	415
<i>Sewer commissioners, duties of, in reference to taxation</i>	413-41
<i>Sewer tax in towns</i>	413
<i>Shares, bank, how and where assessed</i>	15
<i>Sheriff</i>	
<i>collector acts as, when collector refuses to serve or give bond</i>	69
<i>county of new residence, must levy for tax assessed in county of removal,</i> <i>on order of county court</i>	204
<i>fees of in case of levy for taxes by order of county court</i>	205
<i>levy on defaulting collectors' property</i>	206
<i>return neglecting to make, on warrant against non-resident may be pro-</i> <i>ceeded against by attachment</i>	64
<i>shellfish grounds duty of, in connection with taxation of, by conservation</i> <i>commission</i>	271
<i>Shellfish grounds, taxation of</i>	
<i>assessment book for</i>	269
<i>assessment of tax</i>	269
<i>certiorari</i>	270
<i>collection</i>	271
<i>conservation commission, duties of</i>	269, 270
<i>exempt from other taxes</i>	270
<i>grievance day</i>	270
<i>lands under water, enumeration of, not subject to</i>	271
<i>lessee taxable</i>	268
<i>levy of tax</i>	269
<i>lien of tax</i>	270
<i>notice of tax</i>	270
<i>owner taxable</i>	268
<i>penalty for failure to file statement</i>	269
<i>person in possession taxable</i>	268
<i>sale for taxes</i>	271
<i>sheriff, duties of</i>	271
<i>state treasurer, duties of</i>	271
<i>statement to be filed with supervisor</i>	269
<i>supervisor, duties of</i>	269, 270
<i>warrant</i>	271
<i>Sidewalk assessment and tax</i>	
<i>assessment by town board</i>	417
<i>assessment for sidewalks outside of district, half an town and half on</i> <i>property fronting on improvement</i>	419
<i>assessment roll, sidewalk tax</i>	418
<i>bonds, issuance by town board, for</i>	417, 418
<i>collection</i>	418

	PAGE
Sidewalk assessment and tax — (Continued)	
<i>grievance day by town board</i>	417
<i>levy by board of supervisors</i>	418
<i>lien</i>	418
<i>limitation of assessment</i>	418
<i>notice of assessment</i>	417
<i>one-fourth of expense apportioned on sidewalk district</i>	418
<i>property fronting on improvement must bear three-fourths of expense</i> ...	417
<i>sidewalk district, one-fourth of expense apportioned to</i>	418
<i>sidewalks outside of district, assessment for, half on town and half on property fronting improvement</i>	419
<i>supervisors, board of, report to, by town board and levy of tax</i>	418
<i>three-fourths of expense apportioned to property fronting on improvement</i>	417
<i>town board, assessment by</i>	417
<i>Sidewalk tax in towns</i>	417-420
<i>Sleeping-car companies subject to gross earnings tax</i>	123
<i>Sluices, taxes for</i>	331, 332
<i>Snow removal, assessment and taxes for</i>	327
<i>persons exempt from</i>	327
<i>rate of commutation for labor assessment</i>	330
<i>taxes paid over by collector to supervisor for highway fund</i>	330
<i>Soldiers' burial plot tax in towns</i>	423
<i>Son, property left to, exempt to the extent of \$5,000 from transfer tax</i>	143
<i>Sparring exhibition, tax on gross receipts and penalty for failure to pay</i>	253
<i>Special acts relating to taxation</i>	471-617
<i>Special assessment and levy of taxes in villages</i>	447
<i>Special district assessments, Nassau county</i>	481
<i>Special district tax, Westchester county</i>	522
<i>Special franchise</i>	
<i>apportionment of, by local assessors, between special districts</i>	36
<i>assessed by tax commission</i>	30, 107
<i>assessment of, may be increased or diminished after grievance day</i> ...	34, 40
<i>assessment-roll, final valuation to be entered on, by assessors</i>	41
<i>assessors to supply tax commission with any information required</i>	42
<i>assessors of cities, towns and villages enter final equalized valuation on assessment-roll</i>	41
<i>attorney-general, or counsel designated by him, to represent tax commission in certiorari proceedings</i>	43
<i>blanks for reports prepared by tax commission</i>	39
<i>certiorari to review</i>	42, 43
<i>cities, towns and villages not subject to tax on</i>	5
<i>city clerk to deliver copy of certificate to assessors</i>	41
<i>counsel designated by attorney-general, compensation of, a charge on tax district</i>	43
<i>county officers to supply tax commission with any information required</i> ..	42
<i>crossings constitute</i>	5
<i>deductions for payments to localities in nature of a tax</i>	44
<i>deductions under section 48 limited to amount of tax</i>	45
<i>definition of</i>	5, 6
<i>equalized valuation, when and how made</i>	40, 41
<i>experts, compensation of, employed by attorney-general, a charge on tax district</i>	43
<i>false statements in reference to, constitute a misdemeanor</i>	249
<i>final valuation, certificate of, filed with city, town, village and supervisors' clerks</i>	41
<i>final valuation, certificate of, when filed</i>	41
<i>final valuation, certificate of New York city filed with department of taxes</i> ..	41
<i>final valuation, when and how made</i>	40, 41
<i>grievance day</i>	40
<i>grievance day, assessment may be increased or diminished after</i>	34, 40
<i>includes tangible property</i>	5
<i>local officers to supply tax commission with any information required</i>	42
<i>municipal corporation not taxable</i>	5
<i>notice of final valuation to owners, contents and how served</i>	42
<i>notice of tentative assessment, contents and how served</i>	40
<i>omitted, assessment of</i>	33
<i>penalty for failure to report</i>	39
<i>proceedings, extraordinary term of supreme court to try</i>	201
<i>real property, value of, defined as</i>	5
<i>reports to tax commission</i>	38, 39

	PAGE
Special franchise — (Continued)	
state officers to supply tax commission with any information required....	42
subject to all taxes for ensuing year.....	42
tangible property assessed with.....	5
tax commission to assess and equalize.....	39
tax on, not to affect other taxes.....	45
town assessment, notice of, must specify village portion.....	40
town assessment, notice of, must specify village portion.....	40-42
value of, real property.....	5
<i>water-works conducted by college, not subject to assessment for.....</i>	295
State	
<i>aid to towns for highway and bridge improvements and repairs.....</i>	335-337
<i>constitution, provisions relating to taxation.....</i>	236-241
<i>direct tax for principal and interest on authorized indebtedness.....</i>	236
<i>highways, maintenance of, cities of the third class, towns and villages to contribute to</i>	337
lien of, against lands, prevents comptroller from selling on tax sale....	83
lien of, procedure of comptroller on withdrawal from tax sale.....	84
mines belonging to, not real property.....	5
property of, exempt.....	6
<i>property of, not exempt.....</i>	6, 25
property of, not exempt.....	306, 508, 606
State banks exempt from organization tax.....	119
State board of equalization	
aggregate valuation for all counties as equalized must not be lower than total returned	113
annual meeting, first Tuesday in September at Albany.....	112
assessment of bank shares, not to be included in equalization.....	112
bank shares, assessment of, not to be included in equalization.....	112
county, assessed valuation of, as fixed by, to be basis of computation of state tax by comptroller.....	113
county, assessed valuation of, to be fixed by.....	112
decrease in aggregate valuation for county.....	112
equalization, duty of, to examine and revise valuations of real and personal property of the several counties as returned to tax commission.....	112
equalization, rules of, in section 50 to be followed.....	112
increase in aggregate valuation for county.....	112
meeting, annual, first Tuesday in September at Albany.....	112
members of, commissioners of land office and tax commission.....	112
rules for equalization in section 50 to be followed.....	112
state tax, comptroller to immediately compute upon receiving equalized valuation for counties, a statement of, to be mailed to each county clerk, chairman and clerk of boards of supervisors showing county share	113
state tax to be computed by comptroller on assessed valuation of counties fixed by	113
stock, bank, not to be included in equalization.....	112
valuations, aggregate, for county may be increased or diminished.....	112
State board of tax commissioners	
abolished	137
actions affecting, continued.....	138
employees of, continued in office.....	137
records of, transferred to state tax commission.....	138
refers to state tax department.....	116
State bonds, exempt.....	7
State bonds, 1% credit given against earnings, premium, capital stock, dividend and surplus tax.....	127
State comptroller, defined.....	4
State comptroller, in any law, refers to state tax department.....	116
<i>State constitution, provisions relating to taxation.....</i>	236-241
State engineer	
land purchased from state to be sold by, on direction of commissioners of the land office in case of default by purchaser.....	84
<i>mileage tables of highways prepared by and filed with comptroller and highway commission</i>	337
State land	
assessment of	25, 26
<i>assessment of, for local improvements.....</i>	375
<i>assessment and taxation of, second-class cities.....</i>	305
<i>Clifton, town of, validation of 1912 assessment.....</i>	605
comptroller, must bid in, on tax sale held by him.....	82
comptroller to draw warrant for, when bid in by county treasurer.....	104

State land —(Continued)	PAGE
county treasurer, must bid in, on tax sale held by him.....	103
<i>enumeration of, liable for school taxes</i>	306, 508, 606
exempt	6
exempt, exceptions	6, 25
<i>exempt, exceptions</i>	305, 508, 606
improvements not purchased by state, assessable to owner before removal	12
leased, assessable to lessee or occupant.....	12
<i>local improvements not exempt from assessment for</i>	375
<i>Rockland county, acquired for public use, assessable for all local taxes</i> ..	508
<i>school taxes, enumeration of, liable for</i>	306, 508, 606
sold, assessable to purchaser before conveyance.....	12
statement of, bid in by county treasurer, to be sent comptroller.....	103
taxes on, must be paid before conveyance under purchase contract.....	84
<i>State law, provisions relating to taxation</i>	399
State mortgage, lien or bond for purchase price, prevents sale by comptroller on tax sale.....	84
State officials to furnish tax commission information on request.....	42, 107
State property or against which state has lien, to be bid in by comptroller or county treasurer for state on tax sale.....	82, 103
State property, payment of taxes on.....	65
State school tax.....	72, 73
State tax commission	
actions and proceedings pending, respecting state board of tax commissioners and comptroller continued.....	138
affidavit of mayor or supervisor, to the effect that injustice has been done, must be annexed to notice of appeal from equalizations.....	113
affidavits may be taken by, or by designated employees.....	108
agent of, testimony of, on equalization appeal.....	114
agents, appointment, compensation, duties.....	106
amendments to tax and other laws, to be recommended to legislature by..	108
annual report of.....	108
amendments to tax law, to be recommended in.....	108
equalization rates, table of, to appear in.....	47
exempt property, tabulated statement of, to appear in.....	16
statistics of taxation, revenue and debt, furnished by comptroller, to appear in	56
appeals from county equalization.....	113-116
brought, must be, within ten days after delivery of assessment-roll to collector	113
costs on	115
costs on, to be certified by.....	115
date of hearing to be fixed by.....	114
determination by	114
determination of, affect same as original equalization.....	115
determination of, to be forwarded to borough president.....	115
determination of, to be forwarded to board of supervisors.....	115
determination of, to be forwarded to clerk of board of supervisors...	115
determination of, to be forwarded to supervisor by.....	115
determination of, to include amount to be credited or charged for taxes	115
diamissal of, if appellant fails to appear.....	114
diamissal of, affect same as confirmation.....	114
examination of property may be made by employees of.....	114
heard in county where it originated.....	114
New York city, boroughs of, tax districts, for purposes of.....	115
notice of hearing to be mailed to party appealing and clerk of the board of supervisors by.....	114
other than on behalf of a tax district, notice of hearing to be given clerk of board of supervisors.....	114
procedure before	113
rules and regulations for, may be prescribed by.....	113
testimony of employees of, may be taken on.....	114
application for revision of taxes under article 9 to be filed within one year.....	133
appointed by governor, with approval of senate.....	105
appropriation by legislature, to govern fixing of salaries.....	106
assessed and equalized valuation, statement of, for each tax district, to be furnished by clerk of board of supervisors to.....	55
assessment, method of within state, to be investigated by.....	107

State tax commission —(Continued)	PAGE
assessment and taxation, methods of, to be investigated on county visitations	109
assessment and taxation, methods of, of other states, to be investigated by	108
assessment of property throughout state, to be under supervision of....	108
assessment of property throughout state, investigation of, by.....	108
assessment-roll	
cancel, proceeding to, by.....	110
cancel, proceeding to, by, judicial district in which must be brought	110
cancel, proceeding to, may be brought on personal information of....	110
cancel, proceeding to, a summary one.....	110
correction of, by board of supervisors, appeal from, to.....	113
form of, to be prescribed by.....	23, 107
prescribe or approve form of.....	23, 107
reassessment by the supreme court within thirty days after completion, application for, by.....	110
rules and regulations for preparation and use of, to be adopted by	25
assessments and taxes, data as to, to be furnished comptroller upon request	56
assessors	
biennial conferences of, may be called by.....	109
city, town and village, to attend county visitations by.....	110
corporations form of report of, to, must be prescribed by.....	30
county visitations, entitled to \$4.00 a day and 8 cents mileage both ways in attending	110
expenses of attending biennial conference called by, a county charge	109
expenses of, from counties wholly within city, attending biennial conference called by, a city charge.....	109
failing to comply with law, or rules of, may be ordered by.....	112
forms for assessment-rolls, reports and other records to be furnished to, by	107
forms of, prescribed by, may be enforced.....	107
forms prescribed by, must follow.....	107
instructed and informed as to duties by.....	107
instructions of, must be complied with.....	107
instructions and forms of, to be followed.....	37
penalty for refusal or neglect, to be recovered by.....	38
penalties for failure of corporations to report to, to be enforced by	31
performance of duties, to be investigated on county visitations, by	109, 110
refusal to comply with order of tax commission, may be summarily enforced by supreme court.....	112
assistant of, testimony of, on equalization appeal.....	114
assistants, appointment, compensation, duties.....	106
attorney-general must bring sequestration action against corporation upon being informed by, of non-payment of taxes.....	207
attorney-general represents, in special franchise certiorari proceeding....	43
attorney-general to enforce mortgage tax, on request of.....	186
attorney-general to enforce penalties for failure to file annual statement of advances in reference to mortgage tax.....	176, 183
authenticated copies of records, papers and documents to be received in evidence same as deeds.....	109
authentication of copies of records, papers and documents in possession of	109
baggage express companies, subject to gross earnings tax.....	123
biennial conferences of assessors, time and place of, to be designated by	109
blanks for assessment purposes, to be prescribed by.....	107
board of supervisors, equalization by, may be reviewed by, on complaint of a taxpayer.....	114
board of tax commissioners, construction of, when appears in tax or other laws	116
borough president may present evidence to, as to inequalities.....	111
boroughs of New York city, tax districts for purpose of equalization appeal	115
bureaus, creation of, in discretion of.....	106
bureaus, deputy tax commissioners, to be in charge of.....	106
canal companies, subject to, gross earnings tax.....	123
certificate to be attached to assessment-roll on reassessment by court order	111
chairman of board of supervisors, notice of appeal from equalization, with consent and affidavit, to be served on.....	113
city assessors to attend county visitations by.....	110
civil service, all employees to be classified in.....	106, 137

State tax commission — (Continued)	PAGE
clerk of board of supervisors, notice of appeal from equalization, with consent and affidavit, to be served on.....	113
clerk of board of supervisors, to send to each supervisor copy of notice of hearing of equalization appeal other than by tax district.....	114
commission, notice of appeal from equalization, with consent and affidavit, to be served on.....	113
commissioner to take testimony, may be appointed by, when corporations fall to report.....	131
commissioners	
appointment of, by governor.....	105
authenticate copies of records, papers and documents in possession of, may.....	109
duties of office, devote entire time to.....	106
members of state board of equalization.....	112
salary of.....	106
term of office.....	105
commissioners of equalization to furnish certified copy of rates and evidence to.....	50
commissions, for the examination of witnesses out of state, or unable to attend, or excused from attending, authorized to issue.....	108
common council, majority of, must consent to bringing equalization appeal to.....	113
compensation and mileage to supervisors and assessors in attending county visitations by.....	110
comptroller, construction of, when appears in tax or other laws.....	116
comptroller to be furnished such data as to assessments and taxes as requested.....	56
comptroller to furnish statistics of taxation, revenue and debt of municipalities to.....	56
conference of local assessors, expenses of assessors, a county charge, except when county wholly within city, then city charge.....	109
conferences of local assessors may be called by, biennially.....	109
consists of three members.....	105
construction of terms, board of tax commissioners, state board of tax commissioners, state tax commissioner, state comptroller, comptroller..	116
co-operative insurance corporation, town or county, not subject to gross premium tax.....	125
corporations	
affairs of, may be examined into in case of failure to report.....	131
non-payment of taxes, ground for sequestration action by attorney-general.....	207
penalties for failure to report to local assessors, to be enforced by..	31
reports by, form of, to be prescribed by.....	30, 38, 131
reports of, for franchise, gross earnings, premium, capital stock, surplus, undivided profits and earnings tax and special franchise.....	38, 128-131
reports of, to assessors, form of must be prescribed by.....	30
taxes, powers of comptroller, transferred to.....	116
costs on equalization appeal.....	115
costs on equalization appeal limited to \$2,000.00 for counsel and \$1,000.00 for other expenses.....	115
county equalization may be reviewed by, on complaint of a taxpayer....	114
county clerk, notice of appeal to, must be filed with, together with affidavit of mayor or supervisor, and consent of town board or common council.....	113
county visitations by.....	109
compensation to be received by supervisors and assessors attending..	110
<i>compensation to be received by supervisors and assessors attending..</i>	285
time and place for, to be designated by.....	110
creation of.....	105, 137
dates upon which taxes under article 9 are due.....	132
debt of municipalities, statistics of, to be furnished to, by comptroller..	56
deeds, authenticated copies of records, papers and documents, to be received in evidence, same as.....	109
deputy tax commissioners	
appointment, compensation, duties.....	106
authenticate copies of records, papers and documents in possession of	109
charge of each bureau.....	106
designated, may be, to administer oaths or take affidavits.....	108
testimony of, on equalization appeal.....	114

State tax commission —(Continued)	PAGE
determination by, on equalization appeal or review.....	114
dismissal of equalization appeal has same effect as confirmation.....	114
dismissal of equalization appeal if appellant fails to appear.....	114
domestic animals, corporation to insure, not subject to gross premium tax	125
duties of	107, 108
electric heating, lighting and power companies, subject to gross earnings and dividend tax.....	124
elevated railroad companies (not operated by steam) subject to gross earnings and dividend tax.....	124
employees	
appointment, compensation, duties.....	106, 137
designated by, may take oaths or affidavit.....	108
duties and compensation of, to be prescribed by.....	106
state board of tax commissioner's and comptroller's continued in office.	137
equalization appeal	
costs on	115
costs on, to be certified by.....	115
date of hearing to be fixed by.....	114
determination by	114
determination of, has same effect as original equalization.....	115
determination of, to include amount to be credited or charged for taxes.	115
determination of, to be forwarded to borough president by.....	115
determination of, to be forwarded to board of supervisors.....	115
determination of, to be forwarded to clerk of board of supervisors....	115
determination of, to be forwarded to supervisor by.....	115
dismissal of, has same effect as confirmation.....	114
dismissal of, if appellant fails to appear.....	114
equalization by, how carried out.....	115
examination of property may be made by employees of.....	114
heard in county where it originated.....	114
notice of hearing, to be mailed to party appealing and clerk of the board of supervisors by.....	114
other than on behalf of a tax district, notice of hearing to be given clerk of the board of supervisors.....	114
procedure before	113
rules and regulations for, may be prescribed by.....	113
testimony of employees of, may be taken on.....	114
equalization by, commissioners of equalization, certified copy of, rates and evidence to be furnished to.....	50
equalization, county may be reviewed by, on complaint of taxpayer.....	114
equalization, county, appeals from, to.....	113-116
equalization, review by.....	114
equalization, state board of, commissioners members of.....	112
evidence, authenticated copies of records, papers and documents to be received in, same as deeds.....	109
exempt property	
annual report, tabulated statement of, to appear in.....	16
furnished by New York city clerk.....	16
furnished by clerks of boards of supervisors.....	16
list of, to be received by October first, from supervisors, clerks and New York city clerk.....	16
report of, blanks for, to be prepared by.....	16
statement of, tabulated, to appear in annual report.....	16
expenses	
commissioner appointed by, to examine corporations failing to report, a charge against company examined.....	132
detailed statement of required.....	107
employees entitled to, while engaged outside of Albany.....	106
furnishing assessors with form of blanks, a state charge.....	107
vouchers of commissioners do not require approval of president....	107
vouchers of employees, must be approved by president.....	107
experts, appointment, compensation, duties.....	106
express companies; subject to gross earnings tax.....	123
false statements in reference to taxes constitutes a misdemeanor on part of taxpayer	249
false testimony before, ground for perjury.....	109
fees for service and witness, in relation to subpoenas by.....	109
ferry companies (except New York city), subject to gross earnings tax...	123

	PAGE
State tax commission—(Continued)	
fire insurance company formed outside U. S., subject to gross premiums tax	125
foreign banker	
definition of	128
doing business in this state, what constitutes	128
subject to tax on interest or compensation earned on money in this state	128
foreign corporations, license tax	120
form of assessment-roll, blank reports and other records, to be prescribed by	23, 107
franchise tax	107, 116, 121-139
agricultural associations or societies, exempt under section 182	123
amount of	121
application for revision to be filed within one year	133
appraisal of stock when dividends less than 6%	130
appraisal of stock to be sent with annual report to	131
assessed by	107, 116, 137
attorney-general may apply for revision	133
banks, exempt under section 182	123
certiorari, to review determination of	134
certiorari, conditions precedent to issuance of writ	134
company doing trust company business, exempt under section 182	123
comptroller, powers of, transferred to	116
corporations	
report of, to be furnished monthly or on request, by secretary or state	136
reports of, to	128
secretary of state, report by, form of, to be prescribed by	137
costs, undertaking for, on review to be filed with	135
dates upon which taxes are due	132
delinquents, information as to, must be furnished to comptroller by any person having knowledge of	135
determination, notice of, to be given applicant and attorney-general	134
domestic corporations, taxed for exercise of franchise	121
electric heating, lighting or power companies, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
elevated railroad (not operated by steam) corporation, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
exemptions on personal property, on payment of	138
foreign corporations, taxed for doing business	121
forfeiture of charter and franchise, action for, by attorney-general, on default in payment of	136
franchise, gross earnings, premium, capital stock, surplus, undivided profits and earnings taxes	128-138
gas companies, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
hearing for revision, to be noticed by	133
horticultural associations or societies, exempt under section 182	123
information of delinquents, must be furnished to comptroller, by any person having knowledge of	135
institutions for savings, exempt under section 182	123
insurance corporations, exempt under section 182 but subject to gross premium tax	123, 124
laundering corporations (40% capital invested in state), exempt under section 182	123
levied on domestic and foreign corporations, joint stock companies or associations	121
lien on taxes	133
manufacturing corporations (40% of capital invested in state), exempt under section 182	123
mining corporations (40% of capital invested in state), exempt under section 182	123
notice of	132
notice of application for writ of certiorari must be given to	135
penalty for failure to report	133
penalty for failure to pay taxes	132
person furnishing information as to delinquents may be employed by comptroller to assist in collection	136
personal property exemptions, on payment of	138

State tax commission—(Continued)

franchise tax—(continued)	PAGE
railroads (elevated or surface, not operated by steam) corporation, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
railroads, steam surface, subject to gross earnings tax	123
rate of tax, determination of	121, 122
rate of tax, same as to domestic or foreign corporations	121
<i>shares of stock having no designated monetary value, method of determining</i>	403
reports, form of, to be prescribed by	131
reports to	128
resettlement, difference to be charged or credited by	133
resettlement, a credit may be assigned	133
revision and readjustment of accounts by	133
savings banks, exempt under section 182 but subject to undivided earnings and surplus tax	123, 127
secretary of state, blank for report of new corporation, to be prescribed by	136
steam heating, lighting or power companies, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
stock to be appraised by officer of company when dividends less than 6%	130
supplemental reports, may be required by	131
surety insurance corporations, exempt under section 182 but subject to gross premium tax	123, 124
surface railroad (not operated by steam) corporation, exempt under section 182 but subject to gross earnings and premium tax	123, 124
taxes	
action to recover, by attorney-general	136
deposited with state treasurer before application for writ	135
paid into general fund	139
payment of	132
title guaranty corporations, exempt under section 182	123
trust companies, domestic, exempt under section 182 but subject to capital stock, surplus and undivided profits tax	123, 127
undertaking for costs on review, to be filed with	135
warrant for collection may be issued to any sheriff after 30 days default, by comptroller	135
water companies, exempt under section 182 but subject to gross earnings and dividend tax	123, 124
fraternal benefit society, order or association, not subject to gross premiums tax	125
full value assessment, to be investigated on county visitations by	109
gas companies, subject to gross earnings and dividend tax	124
governor, appoints, with approval of senate	105
grievance day, notice of, on reassessment by court order	111
hearing for revision of taxes under article 9, to be noticed by	133
inequality, ground for proceeding by, to cancel assessment-roll	110
instructions, and forms of, to be followed by assessors	37
instructions of, to assessors, may be enforced	107
insurance corporations, definition of	126
insurance corporations required to report to superintendent of banks, not subject to gross premiums tax	125
insurance corporations, subject to gross premiums tax	124, 125
insurance law, section 34, credit for taxes, paid under	125
insurance premium taxes for 1910 and 1911, comptroller authorized to resettle	126
irregularities, ground for proceeding by, to cancel assessment-roll	110
laws of other states as to taxation, to be investigated by	108
legislature, amendments to tax law and other laws, to be recommended by	108
legislature, appropriation by, to limit fixing of salaries	106
license tax on foreign corporations	120
amount of tax, one-eighth of 1% on capital stock employed in state	120
banking corporations, exempt from	120
books, records and employees in state may be examined by	120
building associations, exempt from	120
capital employed in state, amount of, to be fixed by	120

State tax commission — (Continued)

	PAGE
license tax on foreign corporations — (continued)	
capital invested in stock of another corporation deemed assets where	
property represented by stock, located.....	120
capital stock employed in state, method of computing.....	120
casualty insurance companies, exempt from.....	120
comptroller to issue warrant for collection.....	120
co-operative fraternal insurance companies, exempt from.....	120
employees in state, may be examined by.....	120
fire insurance companies, exempt from.....	120
life insurance companies, exempt from.....	120
loan associations, exempt from.....	120
marine insurance companies, exempt from.....	120
penalty for failure to pay.....	120
records in state, may be examined by.....	120
warrant for collection, to be issued by comptroller.....	120
lien of taxes under article 9.....	183
local officials must furnish to, such information as is required.....	42, 107
marine insurance company formed outside U. S., subject to gross	
premiums tax	125
mayor may appeal to, from equalization or correction of assessment-roll	
by board of assessors.....	113
mayors may present to, evidence as to inequalities.....	111
mayor must make affidavit that injustice has been done, to be annexed	
to notice of appeal from equalizations.....	113
meetings to be held at times and places designated by president or	
majority of	108
mileage to supervisors and assessors in attending county visitations by..	110
mortgage tax	
action to enforce payment to be brought in Albany county.....	186
administered, supervised and enforced by.....	107
apportionments	
advances after July 1, 1906, only to be considered.....	179
apportionment, based on ratio of net value within and without	
state, less prior mortgages.....	177
basis of, assessed valuations on last roll, less prior mortgages..	176
improvements since last roll added by sworn appraisals.....	176
prior encumbrances exceed assessed or appraised value, equitable	
property mortgaged in more than one tax district, county or	
state	176-179
property not on last roll based on sworn appraisals.....	176
attorney-general to be notified by, of non-payment.....	186
attorney-general to bring action to enforce, on being notified by....	186
attorney-general to enforce penalties for failure to file statements..	176, 183
bonds, definition of.....	184
bonds secured by prior advance mortgage, voluntary payment of tax	
on	183
bonds, statement endorsed on by recording officer as to payment of	
tax, conclusive	183
corporate trust mortgages	
exemption from other taxes limited to taxes paid.....	185
mortgagor, mortgagee or bondholder may voluntarily pay taxes..	183
penalty for failure to file annual statement of advances.....	176
voluntary payment of tax on bonds secured by.....	183
voluntary payment of, to be noted on record of mortgage by	
recording officer	183
count clerk	
expenses in relation to mortgage taxes must be approved by.....	181
rules and regulations to govern may be made by.....	181
county treasurers' expenses in relation to, must be approved by.....	181
equitable apportionment when prior encumbrances exceed assessed	
or appraised value.....	179
exemption of mortgage tax on supplemental mortgage, determination	
of recording officer, reviewable by.....	172
expenses of recording officers and county treasurers must be approved	
by	181
judgment in action to enforce payment to include interest.....	187
lien of	185
mortgagee may be sued by attorney-general to collect tax.....	186
mortgagor may be sued by attorney-general to collect tax.....	186

State tax commission — (continued)

	PAGE
mortgage tax — (continued)	
order of, certified copy, as to apportionment, to be filed in each county in which property located.....	177
overpayment by recording officers, adjustment of, by.....	182
penalty for failure to furnish statement or data to.....	179
penalty for failure to file annual statement of advances.....	176, 183
prior advance mortgages	
annual statement to be filed with.....	183
exemption from other taxes limited to taxes paid.....	185
penalty for failure to file annual statement.....	176, 183
taxes on	182
voluntary payment of, to be noted on record of mortgage by recording officer	184
voluntary payment of tax on advances made prior to July 1, 1906.	183
prior encumbrances exceeding assessed or appraised value, equitable apportionment by	179
property within and without state	
apportionment, when and how.....	178
determination on apportionment, certified copy of order to be served on mortgagor, mortgagee and comptroller.....	178
refund of excess of tax overpaid on filing statement.....	178
statement filed, copy to be furnished to.....	177
tangible property, real and personal, to be considered.....	178
tax may be paid on basis of statement filed.....	177
tax may be paid on full amount.....	178, 179
tax must be paid within ten days after service of order of determination	178
tax paid on full amount exempts entire mortgage from local taxation	178
testimony and data may be required.....	178
recording officers	
expenses in relation to, must be approved by.....	181
rules and regulations to govern may be made by.....	181
refund of taxes erroneously collected on order of, after due application	181
rules to govern procedure and taking evidence as to apportionment of mortgage taxes, to be prescribed by.....	178
sale of mortgage, what judgment to provide.....	187
supervisory power of, over recording officers.....	181
supervisory power of comptroller over county treasurers.....	181
supplemental mortgage, determination of recording officer reviewable by	172
tax	
apportionment of, when property mortgaged in more than one tax district, county or state.....	176
attorney-general to bring action for penalty recoverable on default in filing statement as to advances on prior advance or corporate trust mortgages.....	176, 183
enforcement of	186
lien of	185
mortgage may be sold to enforce payment in action brought by attorney-general!	186
mortgage for indefinite amount, proof as to value of property to be forwarded to.....	173
mortgage for indefinite amount, recording officer, determination of, as to value of property and reviewable by.....	173
paid or levied under chapter 729 of the laws of 1905 are governed by that act.....	185
property within and without the state, statement in duplicate may be filed on recording mortgage showing net value of property	177
recovered in action by attorney-general, to be paid to recording officer	187
statement of, to be filed with, by county clerk.....	180
supplemental mortgage, exemption from, determination by.....	172
trust mortgage, annual statement of advances on, to be filed with.....	175
trust mortgagee may be sued by attorney-general to collect tax.....	186
trust mortgagee paying tax subrogated to rights of tax lien.....	187
municipalities, statistics of taxation, revenue and debt of, to be furnished to, by comptroller.....	56

State tax commission—(Continued)	PAGE
national bank, not subject to tax as foreign bankers.....	128
New York city	
assessed and equalized valuation, and amount of taxes, to be furnished to, by department of taxes.....	55
boroughs of, tax districts for purpose of equalization appeal.....	115
notice of hearing of equalization appeal, other than by tax district, to be filed with secretary of board of taxes and assessments, by...	114
notice of appeal, on equalization appeals, form of, to be prescribed by...	113
notice of	
appeal to (equalization) must be filed with county clerk, with affidavit of mayor or supervisor, and consent of town board or common council added	113
equalization appeal, consent and affidavit, must be served on chairman or clerk of board of supervisors and tax commission.....	113
franchise, gross earnings, premium, capital stock, surplus, undivided profits and earnings, taxes.....	132
grievance day on reassessment of court order.....	111
hearing of equalization appeal, other than by tax district, to be filed with clerk of board of supervisors, by.....	114
hearing of equalization appeal, other than by tax district, to be filed with secretary of the board of taxes and assessments in New York city	114
hearing on equalization appeal to be mailed to the party appealing and clerk of the board of supervisors, by.....	114
oath may be administered by, or by designated employee.....	108
officer may be designated to administer oaths or take affidavits.....	108
official seal of.....	109
official visits to counties by.....	109
omissions, ground for proceeding by, to cancel assessment-roll.....	110
omitted assessment of special franchise.....	33
order	
assessors or public officers, to, enforced by supreme court.....	112
cancelling assessment-roll a summary one and shall direct the preparation of new roll, time of, date of grievance day and date for final completion.....	111
dismissal of equalization appeal if appellant fails to appear.....	114
not obeyed, of tax commission, may be enforced by summary order of supreme court	112
show cause to assessors why assessment-roll should not be corrected.	110
palace car companies, subject to gross earnings tax.....	123
penalty for failure of corporations to report to local assessors, to be enforced by	31
penalty for failure to file annual statement of advances on mortgages..	176, 183
penalty for failure to furnish statement or data in reference to mortgage tax	179
penalty for failure to pay taxes under article 9.....	132, 133
penalty for failure to report in reference to special franchise taxes.....	39
penalty for failure to report in reference to taxes under article 9.....	133
penalty for refusal or neglect by assessors, to be recovered by.....	38
perjury, any person falsely testifying to, guilty of.....	109
petition on equalization appeals, form of, may be prescribed by.....	113
pipe line, subject to gross earnings tax.....	123
place of taxation, may determine controversy over.....	14
powers and duties of.....	107, 108
president of	
appointment by governor.....	105
duties of office, devote entire time to.....	106
salary of	106
term of office.....	105
proofs may be taken by commission, in reference to its duties.....	107, 108
railroad, steam surface companies, subject to gross earnings tax.....	123
railroads, surface (not operated by steam) subject to gross earnings and dividend tax	124
reassessment on application of	
grounds for	110
to supreme court, by.....	110
receipts for taxes, form of, to be prescribed by, for town, city, village or school collectors	60
records of state board of tax commissioners and comptroller transferred to	138
regulations on equalization appeals, to be prescribed by.....	113

	PAGE
State tax commission —(Continued)	
regulations to be made by, for exercise of its powers.....	107
removal of commissioners, grounds for and method.....	106
reports for assessment purposes, to be prescribed by.....	107
reports of corporations	
assessors, form of, must be prescribed by.....	30
form of, to be prescribed by.....	39, 131
franchise, gross earnings, premium, capital stock, surplus undivided profits and earnings tax.....	128-131
special franchise	38
return day of order to show cause why assessment-roll should not be corrected	110
return of unpaid taxes by collector, form of, to be prescribed by.....	67
revision and readjustment of accounts for taxes under article 9, by.....	133
revenue of municipalities, statistics of, to be furnished to, by comptroller.	56
rules and regulations for	
assessment-rolls, preparation and use of, to be adopted by.....	25
equalization appeals, to be prescribed by.....	113
exercise of its power may be made by.....	107
tax map to be prepared by.....	32
salary of	
employees, in discretion of, but aggregate, not to exceed legislative appropriation	106
commissioners	106
president	106
savings banks, subject to surplus and undivided earnings tax.....	127
seal, official of.....	109
secretary	
appointment of	106
authenticate copies of records, papers and documents in possession of.	109
designated, may be, to administer oaths or take affidavits.....	108
salary of	106
secretary of state to furnish information as to corporations to, upon request	137
secretary of state to furnish list of new corporations monthly on form prescribed by	136
senate, advice and consent of, necessary to appointment.....	105
sequestration action against corporation by attorney-general for non-payment of taxes.....	207
sleeping car companies, subject to gross earnings tax.....	123
special franchise assessment.....	38-45
annual report to.....	39
apportionment of assessments of, by local assessors in special districts	36, 37
assessments to be fixed and equalized by.....	39, 107
assessments may be increased or diminished after grievance day.....	34, 35, 40
assessors to supply required information.....	42
attorney-general, or counsel designated by him, represents tax commission in certiorari proceedings.....	43
blanks for reports, to be prepared by.....	39
blanks for reports, acknowledgment of, sufficient notice of, penalties.	39
certificate of final valuation.....	41
certiorari to review assessment.....	42, 43, 198
county officers to supply required information.....	42
equalized valuation, when and how made.....	39-41
definition of special franchises.....	56
final assessment, notice of.....	42
final valuation, certificate of.....	41
final valuation, when and how made.....	40, 41
grievance day	40
local officers to supply required information.....	42
municipal corporation, not subject to.....	5
notice of, final assessment.....	42
notice of, tentative assessment.....	40
omitted assessment of.....	33
penalty for failure to report.....	39
penalty for failure to report, acknowledgment of receipt of blanks for, sufficient notice of.....	39
reports to	38, 39
state officers to supply required information.....	42
tentative assessment, notice of.....	40
<i>water-works of college, not subject to</i>	295

State tax commission — (Continued)	PAGE
state board of equalization, commissioners, members of.....	112
state board of equalization, valuation of real and personal property, returned to by counties, to be furnished by.....	112
state board of tax commissioners, construction of, when appears in tax or other laws	116
state bonds, 1% credit given against earnings, premiums, capital stock, dividend and surplus tax.....	127
state comptroller, construction of, when appears in tax or other laws...	116
state, general supervision of taxation throughout, by.....	108
state officers must furnish to, such information as is required.....	107
state tax commissioners, construction of, when appears in tax or other laws	116
state tax department, construction of other terms referred to.....	116
state tax department, members of, head of and constitute.....	105
states, other, tax commissioners of, to be conferred with, by.....	108
states, other, tax laws of, to be investigated by.....	108
statisticians, appointment, compensation, duties.....	106
statistics of taxation, revenue and debt of municipalities to be furnished to, by comptroller.....	56
statistics relating to state and local taxation to be compiled and pub- lished by	108
steamboat companies, subject to gross earnings tax.....	123
steam heating, lighting and power companies, subject to gross earnings and dividend tax.....	124
steam surface railroad companies, subject to gross earnings tax.....	123
subordinates, appointment of.....	106
subpoena, authorized to issue.....	108
subpoena of, method of enforcing.....	109
supervisor	
affidavit that injustice has been done, to be annexed to notice of appeal from equalizations.....	113
appeal to, on behalf of city or town, from equalization or correction of assessment-roll by board of supervisors.....	113
compensation and mileage, attending county visitations, a county charge	110
county visitations by, to attend.....	110
county visitations, entitled to \$4.00 a day and 8 cents mileage both ways in attending.....	110
inequalities, may present evidence as to.....	111
notice of hearing by, of equalization appeal other than by tax dis- tricts, to be sent to clerk of the board of supervisors.....	114
supreme court	
authorized to cancel assessment-roll and direct new assessment on application of	110
authorized to enforce obedience to orders of.....	112
order of, to enforce.....	112
reassessment by	110
subpoenas of, to enforce.....	109
tax assistants, appointment, compensation, duties.....	106
tax commissioners of other states, to be conferred with, by.....	108
tax map, rules and regulations for, to be prepared by.....	32
taxes	
action to recover by attorney-general, under article 9.....	136
amount of, for each tax district, to be furnished by clerk of board of supervisors to	55
assessed on original roll if new roll on court order cannot be completed in time.....	111
charged or credited, in determination of, on equalization appeal.....	115
charged or credited in subsequent year on basis of old roll if new roll by court order cannot be prepared in time.....	111
credit for, paid pursuant to section 34 of insurance law.....	125
illegal unless imposed by a law of the U. S. or by the legislature of this state	261
paid into general fund under article 9.....	139
payment of, under article 9.....	132
receipts for, form of, to be prescribed by, for town, city, village or school collectors	60
taxation, general supervision of, throughout state by.....	108
taxation, methods of, in other states, to be investigated by.....	108
taxation, municipalities, statistics of, to be furnished to, by comptroller..	56

	PAGE
State tax commission — (Continued)	
taxation statistics relating to state and local, to be compiled and published by	108
taxation and methods of, to be investigated on county visitations by	109
taxpayers, may furnish information for the purpose of canceling assessment-roll to	110
telegraph companies, subject to gross earnings tax	123
telephones companies, subject to gross earnings tax	123
term of office	105
testimony and proofs in reference to its duties may be taken by	107, 108
testimony and proofs may be taken by commissioner or member of commission designated	107
testimony may be taken by commissions, issued by	108
time within which application may be made to supreme court by, for reassessment	110
town assessors, compensation and mileage, attending county visitations, a county charge	110
town assessors to attend county visitations by	110
town board, majority of, must consent to bringing equalization appeal to	113
transfer companies, subject to gross earnings tax	123
transportation and transmission corporations, subject to gross earnings tax	123
traveling expenses, employees entitled to while engaged outside of Albany	106
trust companies and companies doing trust company business, subject to capital stock, surplus and undivided profits tax	127
undervaluation, ground for, proceeding by, to cancel assessment-roll	110
unpaid taxes, return of, by collector, form of, to be prescribed by	67
vacancy, how and when filled	106
valuations of real and personal property, returned to, by counties, to be furnished state board of equalization	112
village	
assessors, compensation and mileage, attending county visitations, a village charge	110
assessors to attend county visitations by	110
president may present to, evidence as to inequalities	111
tax district for purposes of section 173-a in relation to reassessment	112
trustee may present to, evidence as to inequalities	111
visitations to counties, by	109
time and place to be designated by	110
vouchers for expenses outside of Albany	107
water-works companies, subject to gross earnings and dividend tax	124
<i>water-works conducted by college, exempt</i>	295
witnesses	
attendance of, compelled by subpoena of	109
commissions, to examine, issued by	108
compelling attendance	109
fees, on service of subpoenas, by	109
testifying falsely before, guilty of perjury	109
State tax commissioners, in any law, refers to state tax department	116
State tax	
computed by comptroller on county valuations fixed by state board of equalization	113
forest preserves, to be credited to county treasurer	65
<i>Onondaga county, city of Syracuse, special provisions as to</i>	497
<i>Rensselaer county, for 1915, refund of excess authorized</i>	505
<i>Seneca county, for 1915, refund of excess authorized</i>	509
warrant, no extension of, may be made by county treasurer	68
State treasurer	
bids received from purchaser at comptroller's tax sale to be paid to	84
forestry lands, tax on to be paid upon certificate of comptroller	65
franchise and other taxes paid into general fund	139
local improvements, payment of assessments for, against state lands	375
mortgage taxes	180
secured debts tax applicable to general fund	214
<i>shellfish grounds, duty of, in connection with taxation of, by conservation commission</i>	271
state school tax to be paid by county treasurer by March 15th	72
<i>state land acquired for public use in Rockland county subject to all local taxes</i>	508
state land exempt	6
state land subject to taxes	6, 25
<i>state land subject to taxes</i>	306, 508, 606

	PAGE
State treasurer — (Continued)	
state tax, payment of.....	72
stock transfer tax applied to general fund.....	197
tax sale, expense of, to be paid on audit of comptroller.....	97
tax sale, moneys received by comptroller, paid to.....	97
transfer tax	
contingent remainders, special provision as to handling.....	164
paid by comptroller monthly.....	164
received quarterly from county treasurer where no salaried appraiser	163
State, wild or forest lands in forest preserve, not exempt.....	6
<i>Statement, false, in reference to taxes constitutes a misdemeanor.....</i>	249
Statistics of state and local taxation to be compiled and published by tax commission.....	108
Statute of limitations does not apply	
taxes levied under article 9.....	139
transfer tax.....	168
Stay of collection of taxes extends warrant to thirty days after termination of	67
Steamboat companies subject to gross earnings tax.....	123
<i>Steam rollers, taxes for.....</i>	331, 332
Steam, heating, light and power companies subject to gross earnings and dividends tax.....	124
time to report to tax commission.....	129
Steam surface railroad company subject to gross earnings tax.....	123
St. Lawrence county tax sale held by county treasurer.....	98
Stock	
capital or corporation, how assessed.....	15
corporation, liable to taxation on capital, exempt.....	11
corporations must pay organization tax upon incorporation or increase of capital stock.....	119
defined as personal property.....	6
<i>monetary value, having no designated rate of organization, franchise and stock transfer taxes.....</i>	403
non-resident's, in corporations representing an interest in real estate, apportionment of, for transfer tax.....	141
sales of, subject to tax.....	188
<i>Stock corporation law, provisions relating to taxation.....</i>	403, 404
Stock transfer tax	
action by comptroller to enforce payment.....	195
agreements to sell, subject to.....	188
amount of.....	188
assignment in blank, in case of, stamps to be placed on memorandum of sale.....	189
banks, only authorized sellers of stamps without written consent of comptroller.....	190
bill of sale, identification of.....	189
bill of sale, in case of assignment in blank, what to show.....	189
books of company if no other evidence of transaction, stamps to be placed on.....	189
book of sales, stockbrokers required to keep as prescribed by comptroller	193
company, domestic or foreign, transfer of stock in, subject to.....	188
comptroller, claim for tax erroneously paid, may be made to.....	197
comptroller to examine records for transfers of stock.....	195
corporation, domestic or foreign, transfer of stock in, subject to.....	188
corporations required to keep record of transfers of stock, as prescribed by comptroller.....	194
court of claims, claim for tax erroneously paid may be made to.....	197
foreign corporation, company or association, transfer of stock subject to	188
mandamus to compel comptroller to give consent to sell stamps.....	190
memoranda of sales, subject to.....	188
misdemeanor	
affixing stamps without cancelling, constitutes.....	191
failing to affix stamp, constitutes.....	191
illegally using stamps, constitutes.....	192
sale of stamps contrary to section 271a, constitutes.....	190
stock transfers, failure to keep record of, falsifying record or refusal to permit examination by comptroller, constitutes.....	195
stockbrokers failing to register with comptroller, guilty of.....	193
penalty	
cancel stamps, for failure to.....	191
illegal use of stamps.....	192, 196

Stock transfer tax — (Continued)

	PAGE
penalty — (continued)	
pay tax, for failure to.....	191, 196
stockbroker to register, for failure of.....	192, 196
stock transfers, for failure to keep record of, falsifying or refusal to permit examination by comptroller.....	195, 196
<i>rate of, when shares of stock have no designated monetary value.....</i>	403
refund of tax erroneously paid.....	197
registration of stock brokers by filing certificate with comptroller.....	192
sale of stock subject to.....	188
<i>savings and loan associations and credit unions, exemption of.....</i>	257
stamps	
affixed and cancelled by seller.....	188
face value, shall not be sold for less.....	190
prepared and sold.....	189, 190
permission to sell, how obtained from comptroller.....	190
placed on books if that only evidence of transaction.....	189
placed on memorandum of sale in case of assignment in blank.....	189
placed on surrendered certificate of stock.....	189
sale of, contrary to section 271a, a misdemeanor.....	190
sale of, without written consent of comptroller except by banks, a misdemeanor.....	190
state treasurer to apply taxes received from comptroller to general fund.....	197
stockbroker	
book of sales, required to keep, as prescribed by comptroller.....	193
register with comptroller by filing certificate.....	192
supply stamps required for sales.....	190
stock	
collateral security, deposited as, not subject to tax.....	189
domestic or foreign association, company or corporation, subject to..	188
records of transfers of, may be examined by comptroller.....	195
surrendered certificate of, stamps to be placed on.....	189
transfers of, records to be kept as prescribed by comptroller.....	194
tax	
action to enforce payment of, by comptroller.....	195
comptroller pays to state treasurer and applied to general fund....	197
erroneously paid may be refunded by comptroller, or upon his refusal by court of claims.....	197
failure to pay, effect of.....	196
transfers of stock on books of company, future, by assignment in blank by agreement or memorandum, immediate or final, giving title, possession or use, or to secure future payment, subject to tax.....	188
value of security stock deposited is not subject to.....	189
Stockholders in banks, how and where assessed.....	15, 26-30
Stockholders, in trust companies exempt from taxation on stock.....	139
<i>Stone crushers, taxes for.....</i>	331, 332
<i>Stony Point, town of, state land, all school districts subject to school tax..</i>	306
Structures, substructures and superstructures, real property.....	5
Subpoenas issuance of, by transfer tax appraiser, fees.....	153, 154
Subpoenas issued by tax commission, fees.....	108, 109
Suffolk county	
<i>arrears of taxes, special provisions for collection and validation of assessments.....</i>	512
<i>assessors authorized to employ clerks.....</i>	513
county treasurer may defer tax sale until taxes amount to \$2.00.....	99
county treasurer on order of board of supervisors, may defer tax sale for two years from date of levy.....	99
<i>fees not allowed supervisor for copying assessment roll and extending tax work performed by clerks paid by towns.....</i>	278
special provision as to collector's return of unpaid taxes.....	66, 67
special provision as to dates when taxes returned by collector as unpaid, may be received by county treasurer.....	67
surrogate's transfer tax clerk, appointment by comptroller.....	159
transfer tax appraiser in, appointment and salary.....	151
Superintendent of insurance	
<i>collects tax on premiums of foreign casualty, health, life and marine insurance corporations.....</i>	347
contingent or future estate	
certificate of, as to value, is conclusive.....	156
value to be computed at request of surrogate.....	156

Supervisor

	PAGE
action for surplus, resulting on tax sale in hands of.....	208
appeal from county equalization on behalf of city or town.....	113
apportionments under section 40 may be made by, in case of failure of assessors to act.....	37
assessment-roll, correct description and rejected taxes on real property to be added to.....	70
assessment-roll, fee for making copy of.....	277
bond of collector.....	207
<i>approve, receive and file with county clerk</i>	411, 412
prosecuted by, in case of default.....	207
collector, upon filling vacancy by town board, must notify county treasurer	69
collector, upon filling vacancy by town board, warrant may be extended by, for thirty days, and county treasurer notified.....	69
compensation	
. supplementary proceeding to collect tax, receive none for.....	205
visitations by tax commission, to be received for attending.....	110
<i>visitations by tax commission, to be received for attending</i>	285
description, correct, to be obtained for property on which tax is rejected by comptroller or county treasurer.....	71, 78, 104
description, correct, to be delivered to county treasurer within thirty days after receipt of transcript of unpaid taxes.....	71
description corrected, to be returned to county treasurer within thirty days from receipt of rejected taxes.....	70
<i>dog tax to be paid over to, by collector</i>	280
<i>drainage tax, duty of, in reference to</i>	291
equalization, county, may appeal from, on behalf of city or town.....	113
<i>Erie county, clerks of assessors, salaries of, paid quarterly by</i>	411
expense of furnishing maps to comptroller or county treasurer, a town charge.....	81, 104
expense of survey to correct description to be returned to county treasurer and collected with taxes.....	70, 333
<i>extraordinary repairs of highways or bridges, duties of, in relation to</i> ..	421
<i>fire tax</i>	422
<i>garbage tax</i>	332
<i>highway and bridge, taxes to be paid over to, by collector</i>	420
<i>lighting tax</i>	81
maps or descriptions to be furnished comptroller on request, for tax sale.	81
<i>Nassau county, clerks of assessors, must approve salary of</i>	411
<i>Nassau county, clerks of assessors, salaries of, paid quarterly by</i>	411
<i>Nassau county, duties of, in reference to taxation</i>	481
<i>qualification of, as to age, citizenship and residence</i>	379
reassessment, may apply to tax commission for.....	111
rejected taxes, by comptroller to be added to current roll with correct description.....	77
rejected taxes by county treasurer, description to be corrected by.....	70
rejected taxes, remaining so on July first to be reassessed.....	70
<i>removal by supreme court upon application of any resident</i>	380
<i>school district equalization, duties and compensation</i>	298
<i>school tax, duties of, in relation to</i>	301
<i>sewer tax</i>	415
<i>shellfish grounds, duty of, in connection with taxation of, by conservation commission</i>	269-271
<i>sidewalk tax</i>	418
<i>snow removal taxes in arrears to be paid over to, for highway fund</i>	330
special franchise assessments, to receive copy of, from town clerk.....	41
special franchise tax, to deliver, certificate to collector showing amounts deductible.....	44
supplemental proceedings by, to collect tax.....	205
sureties, money recovered from in case of default of collector, to be paid in same manner as taxes.....	207
surplus in hands of, from tax sale, action for.....	208
survey and map may be made to correct description.....	70, 71, 81
<i>tax, fee for extending</i>	277
tax commission visitations, compensation to be received for attending.....	110
<i>tax commission visitations, compensation to be received for attending</i>	285
tax-roll, copy of, must be delivered to city or town clerk.....	54
<i>tax-roll, fee for making copy of, for collector</i>	278
tax sale, action for surplus resulting from, in hands of.....	208
tax, supplemental proceedings by, to collect.....	205
<i>term of office, when begins; holding over, vacancies how created and filled</i>	379

	PAGE
Supervisor — (Continued)	
town assessment-roll, delivered to, by October first.....	36
<i>towns with population of 3,000, counties of 300,000, exclusive of New York and Kings, adjoining city of 250,000, duties in reference to.....</i>	425
<i>town board's estimate of highway and bridge expenditures to be filed with</i>	332
unpaid taxes, transcript to be sent to, by county treasurer.....	71
warrant for collection of taxes, delivery to.....	54
<i>water tax</i>	421
<i>Westchester county</i>	
<i>assessors' clerks' salaries to be paid monthly, by.....</i>	412
<i>duty of, in relation to taxation.....</i>	520-523, 529, 532, 544-547
<i>extra compensation for duties in reference to taxation.....</i>	523
<i>warrant for collection of taxes annexed by each.....</i>	522, 525
<i>wild unimproved or unoccupied land may be bought for town by, on tax sale upon resolution of town board.....</i>	265
Supervisors, list of, sent to highway commission by town clerk.....	337
Supervisors, board of	
<i>alien real property subject to taxation.....</i>	387
appeal, equalization, notice of, consent and affidavit must be filed with chairman.....	113
assessment-roll	
column for amount of taxes to be filed in by.....	54
<i>correction of manifest error by.....</i>	277
correction of manifest error by.....	53
correction of, upon petition of assessors.....	51, 52
description of real property to be examined by and corrected.....	51
<i>assessor, compensation of.....</i>	408
bank stock tax	
method of levy of.....	28
warrant to county treasurer.....	28
chairman, notice of appeal, consent and affidavit in county equalization must be filed with.....	113
chairman, with clerk, may issue new warrant when vacancy in office of collector filled by town board.....	69
clerical error in assessment-rolls, correction of, by.....	53
commissioners of equalization in case of disagreement as to appointment, clerk shall apply to county court.....	49
compensation and expenses of supervisors and assessors attending county visitations by tax commission, a county charge.....	110
<i>compensation and expenses of supervisors and assessors attending county visitations by tax commission, a county charge.....</i>	296
comptroller to deed to, in trust for county, land bought for county on tax sale, held by him, one year after sale.....	83
<i>defined as governing board.....</i>	323
<i>dog tax, registration and tag method may be adopted as to entire county or specified town or village.....</i>	280
<i>dogs, may law and impose tax on, in cities and towns.....</i>	278
equalization by	46-50
aggregate valuations of real estate in any tax district may be increased or diminished	46
assessment-rolls to be examined annually.....	46
bank stock, assessment of, excluded.....	48
commissioners of equalization, appointment of and duties.....	49, 50
county, property sold to, exclusion of, from tax roll by resolution of..	47
county treasurer to furnish list of property bought by county on tax sale	47
equalization, rule for.....	46, 47
evidence, abstract of, to be published with rates.....	47
evidence upon which equalization based to be preserved.....	47
property sold to county on tax sale, exclusion of, from assessment-roll, by	47
rates, table of, to be furnished tax commission.....	47
rates, table of, to be published.....	47
tax commission to include table of rates in annual report.....	47
equalization appeal, notice of, consent and affidavit must be filed with chairman.....	113
errors in assessment-roll, correction of, upon petition of assessors.....	51, 52
expense of publishing notice of unredeemed lands by comptroller, county charge	88
expense of publishing notice to redeem, to be reassessed against property not redeemed in one year.....	101

Supervisors, board of — (Continued)	PAGE
expenses of sheriff in collection of taxes over fees, a town charge.....	69
<i>fire tax</i>	421
<i>garbage tax</i>	422
grievance day, has power to hold in case of neglect of assessors to meet..	37
grievance day in case of reassessment by.....	53
grievance day for omitted property.....	52
<i>Hamilton, county of, reassessment of taxes in arrears for years 1911, 1912 and 1913 against corporations and nonresidents in town of Inlet authorized</i>	474
<i>highway and bridge taxes to be levied on town board's estimate as other town charges</i>	332
levy of tax, by.....	54
<i>lighting tax</i>	420
manifest errors in assessment-rolls, correction of, by.....	53
maps furnished comptroller or county treasurer for tax sale, town charge	81, 104
mortgage taxes, apportionment by, to tax districts.....	180
<i>Nassau county, duties of, in reference to taxation</i>	484
non-resident tax, refund of over charge by comptroller to be added to taxes for current year.....	79
omissions from assessment-rolls, correction of, upon petition of assessors.....	51, 52
<i>poor tax, levy of, on report from county treasurer</i>	371
purchase money, refunded by comptroller on cancellation of tax sale by reason of error by county or town officials, a county charge.....	95
<i>railroad, taxation for highway bridge</i>	383
real property deeded to, by comptroller on tax sale, held in trust for county but may be disposed of.....	83
real property, descriptions of, in assessment-roll, to be corrected.....	51
reassessment of property declared by a court to have been illegally assessed	53
refund of purchase money to bidder, charge on tax district.....	103
refund of taxes	
apportioned by, on the towns and wards.....	53
apportionment by, on the towns and wards.....	277
authorized	277
court order	53, 202
deficiencies caused by, how provided for and apportioned.....	53
disputed boundary lines.....	53
disputed town boundary line.....	277
errors in assessment-rolls.....	53
<i>Rensselaer county, excess of state and county taxes for 1915, duties of, in relation to refund</i>	505
<i>Seneca county, excess of state and county taxes for 1915, duties of, in relation to refund</i>	509
rejected taxes by comptroller not reassessed by supervisor, to be levied on tax district where property located.....	78
rejected taxes, not reassessed, to be levied on tax district where property located	71
rents reserved of non-residents, assessment of, may be corrected by.....	51
returns of town officers, may correct any manifest clerical or other error..	53
returns by town officers, correction of manifest error by.....	277
river improvement, duties in reference to taxation for.....	272, 273
<i>school tax, duties of, in relation to</i>	305
<i>Seneca county, excess of state and county taxes for 1915, duties of, in relation to refund</i>	509
<i>sewer tax</i>	415
<i>sidewalk tax, town</i>	418
snow removal taxes.....	329, 330
<i>soldier's burial plot taxes</i>	423
state highways, maintenance of, levy of taxes for.....	338
state tax, levied by.....	54
Suffolk county, may order county treasurer to defer tax sale for two years from day of levy.....	99
<i>Suffolk county, sale for taxes, authorized to exclude property from</i>	512
tax roll, copy of, to be delivered to supervisor.....	54
taxes	
authorized to levy, for county charges.....	286
collected to be disbursed by county treasurer on order of.....	72
general powers of, in reference to levying.....	277
highway labor, may be levied by.....	278

Supervisors, board of — (Continued)	
taxes — (continued)	PAGE
<i>illegal, without authority of the legislature</i>	261
levy of, by.....	54
reassessed, collection of, to be directed by.....	71, 78
refund of, on court order.....	202
title to land purchased by comptroller for county conveyed to, one year from date of sale if certificate of sale not sold.....	83
towns of 3,000 in counties of 300,000, exclusive of New York and Kings, adjoining city of over 250,000, special provisions for taxation in.....	423
warrant	
annexation of, to assessment-roll.....	54
bank stock assessment.....	28, 29
chairman and clerk of board to sign.....	54
collector must be authorized to levy taxes by distress and sale.....	55
sheriff, may be issued to, if collector refuses to serve or give bond..	69
stayed by court, extends to thirty days after termination of stay....	67
time of annexation may be on any date by resolution between December first and February first.....	54
Westchester county, annexed by each supervisor.....	522, 525
<i>water tax</i>	421
Westchester county, certify taxes but do not annex warrant.....	522
wild, unimproved or unoccupied land, authorized to direct county treasurer to purchase for county on tax sale.....	265
Supervisors, clerk of the board of	
appeal, equalization, notice of, consent and affidavit must be filed with..	113
<i>assessed valuation of towns and highway taxes, statement of, to be furnished comptroller and highway commission, by</i>	335
county treasurer to be furnished abstract of tax roll, list of collectors and taxes to be collected by each.....	56
equalization appeal, notice of, consent and affidavit must be filed with..	113
equalization rates, table of, to be furnished tax commission.....	47
exempt property	16
blanks received from tax commission to be distributed to assessors..	16
blanks for report of, to be furnished by tax commission.....	16
expense of publishing statement of, city charge.....	17
list of, to be furnished tax commission by October first.....	16
statement of, to be posted and published in cities.....	16, 17
mortgage taxes, recording officer to file statement of, with.....	180
notice of appeal, consent and affidavit in equalization appeal, must be filed with.....	113
<i>public records, how must be kept; destruction prohibited; penalty</i>	308
railroad, telegraph, telephone, electric light and gas companies, statement of names, valuation and taxes of, to be furnished county treasurer within five days after warrant annexed.....	55
special franchise, certificate of assessment for towns, sent to, by tax commission.....	41
<i>statement must be furnished county treasurer showing assessment and taxes of railroad, telegraph, telephone and electric light companies</i>	278
tax commission to be furnished certificate of aggregate assessed and equalized valuation and taxes.....	55
tax commission to be furnished list of exempt property by October first...	16
<i>tax-roll, prepared by</i>	278
warrant for collection of taxes, to be signed by.....	54
warrant, may sign new, with chairman in case of filling vacancy in office of collector.....	69
Supplemental mortgages	
exemption from local taxation, method of claiming.....	172
securing original debt, not subject to mortgage tax.....	171
Supplemental proceedings	
debt to non-resident, non-payment of tax on, any person indebted to or holding property of defaulting taxpayer may be examined.....	64
judgment, non-payment is punishable as contempt.....	206
tax, to collect, costs.....	205
Supplemental reports may be required by tax commission for corporation or special franchise taxes.....	39, 131
Supports for electric conductors, real property.....	5
Supreme court	
<i>determination of, in action relative to assessment and taxes for local improvements in second class cities</i>	394
determination on re-appraisalment of estate, supersedeas surrogate's.....	157

	PAGE
Supreme court —(Continued)	
<i>drainage, assessment-roll, authorized to hear appeal from assessment on..</i>	290
extraordinary term of, to try special franchise proceedings.....	201
judgment, non-payment is punishable as contempt.....	206
justice of, making re-appraisal of estate, must file his determination with comptroller and surrogate.....	157
orders of tax commission, to enforce.....	112
procedure on re-appraisal of estate, same as before surrogate.....	157
re-appraisal estate on application of comptroller.....	157
re-assessment on application of tax commission.....	111
subpoenas, to enforce tax commission's.....	109
tax commission, orders of, to enforce.....	112
<i>town or village officials may be removed by, on application of any resident for misconduct, mal-administration, malfeasance or malversation.....</i>	380
Surety corporations, exempt from franchise tax under section 182.....	123
Surety insurance company's personal property, exemption of.....	10
Surface railroad, not operated by steam	
exempt from franchise tax under section 182.....	123
subject to gross earnings and dividends tax.....	124
Surface railroads, real property.....	5
Surplus in hands of supervisor, resulting from tax sale, action for.....	208
Surrogate	
appeals from appraisal for transfer tax.....	157
costs cannot be allowed on appeal to, in reference to transfer tax.....	157
determination in relation to transfer tax superseded by determination of supreme court on re-appraisal.....	157
district attorney or comptroller, to furnish transcripts of decree on request in proceeding to collect transfer tax.....	160
estate, determination of, as to value of and transfer tax on, copy of, must be filed with comptroller and all interested persons must be notified by.....	156
estate, value of, may be determined by, without appointment of appraiser.....	156
future or contingent estates, may request superintendent of insurance to compute value of.....	156
jurisdiction of, as to transfer tax.....	150
justice re-appraising estate, shall file certified copy of determination with.....	157
Kings, Monroe and New York counties allowed expenses for transfer tax..	159
order of, in proceeding to collect transfer tax, enforcement of.....	160
order of, to appraise estates for transfer tax.....	153
procedure before, in proceeding to district attorney to collect delinquent transfer tax.....	160
<i>public records, how must be kept; destruction prohibited; penalty.....</i>	308
record of estates and transfer tax, to keep in book furnished by comp- troller.....	162
report of, in reference to transfer tax, form to be prescribed by comp- troller.....	163
special guardians of infants and incompetents interested in estates, appointment of.....	156
transfer tax	
amount and value of estate, to be determined by.....	156
appraiser to make report to.....	153, 156
order affecting, copy of, must be filed with comptroller, by.....	156
quarterly report of, to comptroller.....	163
Survey by a supervisor for imperfect description, to be collected with taxes... 70	70
<i>Syracuse, city of, foreclosure of tax liens, provisions as to.....</i>	583
<i>Syracuse, city of, state and county taxes; special provisions as to collection of.</i>	497
Tangible property, subject to transfer tax.....	141
Tangible property, used in connection with special franchise, taxable with... 5	5
Tanks, defined as real property.....	5
Tax	
<i>adjustment of, on certain premises at Coney Island, board of commis- sioners of the sinking fund empowered.....</i>	581
<i>administrator or executor, payment by.....</i>	248
<i>alien real property.....</i>	387
apportionment by county court when real property has been erroneously assessed as one parcel when belonging to more than one owner.....	204
<i>budget, Westchester county.....</i>	522
<i>budget, White Plains, city of.....</i>	593
<i>canals, superintendence and repair of.....</i>	238
capital stock, surplus and undivided profits.....	127

Tax (—Continued)	PAGE
<i>capital stock against consolidated railroad corporation</i>	383
<i>chattel seized for collection of, cannot be recovered by action</i>	248
<i>collection not to be stayed by writ of certiorari</i>	199
<i>collection of, from owner removed from county, by order of county court directed to sheriff</i>	204
<i>collection of, special act in relation to, for Cayuga county, repealed and proceedings thereunder validated</i>	472
<i>collection of, special acts in relation to, for Cattaraugus and Chautauque counties repealed</i>	471
<i>collectors do not collect bank tax</i>	28, 54
<i>commission, defined</i>	4
<i>comptroller authorized to resettle accounts against insurance companies for 1910 and 1911</i>	126
<i>Congress cannot levy on articles exported from any state</i>	235
<i>Congress, power of, to levy</i>	235
<i>contempt, non-payment of, not punishable as</i>	205
<i>contempt, supplemental proceeding to collect tax</i>	206
<i>corporation, action by attorney-general to collect</i>	136
<i>corporation, non-payment by, ground for sequestration action by attorney-general</i>	207
<i>county treasurer disburses as board of supervisors directs</i>	72
<i>credit allowed for taxes paid under section 34 of the insurance law</i>	125
<i>department, defined</i>	4
<i>direct state, for principal and interest on authorized indebtedness</i>	236
<i>district, definition of</i>	4
<i>district line, assessment of real property of, when divided by</i>	14
<i>district, may adopt tax map</i>	32
<i>districts, apportionment of mortgage tax between, by tax commission</i>	176
<i>drainage, to be kept by treasurer of drainage commission and disbursed on its order</i>	291
<i>earnings, premium, capital stock, dividend, surplus and undivided earnings, 1% credit given for state bonds held</i>	127
<i>excess state and county, Rensselaer county for 1915, refund authorized</i> ..	505
<i>excess state and county, Seneca county for 1915, refund authorized</i>	509
<i>false statement in reference to, constitutes a misdemeanor</i>	249
<i>foreign bankers</i>	128
<i>foreign fire insurance, city of Jamestown, collection and distribution</i>	551
<i>franchise</i>	121-139
<i>franchise, default in payment of, ground for action by attorney-general to forfeit franchise</i>	136
<i>gross earnings</i>	123, 128
<i>gross earnings and dividend</i>	124
<i>gross premium</i>	124
<i>highway bridge against railroad</i>	383
<i>highway, refund act, town of Coeymans to village of Ravenna</i>	606
<i>highway, refund from town of Perrysburg to village of Perrysburg</i>	608
<i>illegal unless imposed by a law of the United States or by the legislature of this state</i>	261
<i>imposed by sections 182, 184-189 and 191, must be deposited with state treasurer before issuance of writ of certiorari</i>	135
<i>imprisonment for non-payment of, prohibited</i>	205
<i>inheritance</i>	140-168
<i>Inlet, town of, reassessment of arrears against corporations and nonresidents for years 1911, 1912 and 1913, authorized</i>	474
<i>law, compliance with, to be enforced by order of tax commission</i>	112
<i>law, quorum, necessary to have in legislature, to enact</i>	236
<i>laws enacted by the legislature imposing, continuing or reviving, must have yea and nay vote</i>	236
<i>laws, enacted by the legislature must distinctly state the tax and object of it</i>	236
<i>legislature, imposed, continued or revived by, law must state the tax and object</i>	236
<i>levy, general power of, by board of supervisors</i>	277
<i>library</i>	307
<i>license on foreign corporations</i>	120, 121
<i>lien, city of Syracuse, provisions as to foreclosure of</i>	583
<i>lien, foreclosure of, Westchester county</i>	539
<i>liens, sale of, Westchester county</i>	532-547
<i>lighting, town of Middlebury for 1912 validated</i>	607

Tax—(Continued)

	PAGE
<i>list, preparation of, for school taxes</i>	296
<i>lot owners may be levied against, by directors of cemetery corporation</i> ...	359
<i>map, may be adopted by tax district</i>	32
<i>map, Nassau county, required in towns</i>	477
<i>map required in New York city</i>	559
<i>map, Westchester county</i>	517
<i>maximum amount that can be levied in the city of Amsterdam</i>	550
<i>Monroe county, sale for, special provisions</i>	475
<i>mortgage</i>	169-187
<i>mortgage, exemptions of tax or other laws do not apply</i>	170
<i>municipal corporation declared illegal, to wind up its affairs, may raise</i> ..	323
<i>Nassau county, assessment and collection, special act for</i>	477-493
<i>non-payment of, for sixty days by tenant who has agreed to pay, ground for removal</i>	248
<i>non-payment of, not punishable as a contempt</i>	205
<i>non-resident in arrears, to be admitted or rejected by comptroller</i>	76
<i>non-resident in arrears, to be collected by state</i>	76
<i>obstructing collection of, a misdemeanor</i>	249
<i>Ontario county, 1914, against non-resident property and sales for unpaid, validated</i>	499
<i>organization, and increase of capital stock, of corporation</i>	119
<i>organization, franchise and stock transfer, rate of, when shares of stock have no designated monetary value</i>	403
<i>Oswegotchie, town of, special act for collection, repealed</i>	608
<i>Oswego county, special provisions for collection, repealed</i>	503
<i>personal property, cancellation of, in New York city</i>	557
<i>poll, in villages</i>	443
<i>poor</i>	371
<i>prohibited, except by a law of the United States or by the legislature of this state</i>	261
<i>rate, uniform, established for city of Albany and certain laws repealed</i> ...	549
<i>real estate, against consolidated railroad corporation</i>	383
<i>real property, owner personally liable for</i>	61
<i>reduction and refund of, in New York city</i>	562
<i>refund of, by board of supervisors</i>	277
<i>refund of, by board of supervisors</i>	53
<i>rejected by comptroller for imperfect description, re-assessment of</i>	77
<i>rejected by county treasurer for imperfect description, re-assessment for</i> ..	70
<i>roll, fee to supervisor for making copy of, for collector</i>	278
<i>roll, prepared by clerk of the board of supervisors</i>	278
<i>sale by comptroller</i>	80-97
<i>sale by county treasurer</i>	98-104
<i>savings banks, surplus and undivided earnings of</i>	127
<i>school</i>	295-308
<i>school, city of Lockport, limitation on and method of raising</i>	553
<i>school, how estimated and levied</i>	295
<i>school, town of Rye and school districts in town authorized to adjust account</i>	609
<i>second-class cities, stay of, in reference to local improvements in case of action brought</i>	394
<i>secured debts</i>	210-215
<i>semi-annual payment, method in New York city</i>	564
<i>semi-annual payment of, in city of Watervliet</i>	589
<i>sheriff, collection by, if collector refuses to serve or give bond</i>	69
<i>soldier's burial plot in towns</i>	423
<i>special franchise assessments, subject to all</i>	42
<i>special, in villages</i>	447
<i>state school</i>	72, 73
<i>state lands</i>	6, 25
<i>state lands</i>	306, 508, 606
<i>state lands acquired for public use in Rockland county, subject to all</i>	508
<i>stock transfer</i>	188-197
<i>bank stock, exempt from</i>	27
<i>credit unions stock, exempt from</i>	257
<i>savings and loan association stock, exempt from</i>	257
<i>Suffolk county, special provisions for validation and collection of arrears</i> ..	512
<i>surplus</i>	127
<i>supplemental proceedings to collect</i>	205
<i>Syracuse, city of, state and county, special provisions as to collection of</i> ..	497

Tax — (Continued)	PAGE
<i>title void if comptroller or any person employed by him has interest in or performs service in relation to, on tax sale</i>	249
trust companies, capital stock, surplus and undivided profits of.....	127
undivided profits	127
unpaid, subject real property to provisions of tax law relating to non-resident in reference to assessment, collection and sale.....	71, 72
unpaid, return of, by collector.....	66, 67
unpaid, return of, in the city of Mount Vernon, by receiver.....	555
village	450
water works, gas, electric or steam heat, light or power companies.....	124
Westchester county, assessment and collection, special act for.....	517-548
Taxes for	
bridges	331-335
culverts	331, 332
drainage	289-291
fire protection in towns.....	421, 422
garbage in towns.....	422
highway implements	331, 332
highways	327-338
lighting in towns.....	420, 421
river improvement	271
road machines	331, 332
sand beach walks, places and streets.....	331, 332
sewer in towns.....	413
sidewalks in towns.....	417-420
sluices	331, 332
soldiers' and sailors' monument.....	361
steam rollers	331, 332
stone crushers	331, 332
tools	331, 332
traction engines	331, 332
water in towns.....	421
Tax on	
automobiles	338
dogs	278-285
foreign health, casualty, life, and marine insurance corporations.....	347
gross receipts of boating or sparring exhibitions and penalty for failure to pay	253
incomes, power of congress to levy.....	235
insurance, foreign, corporations.....	347
foreign insurance corporations.....	347
lot owners, by cemetery association.....	359
motorcycles	339
motor vehicles	338
Taxation	
method of, to be investigated by tax commission.....	107
municipal, statistical information to be collected by comptroller.....	56
municipal corporation declared illegal by the courts, by	323
state and local, statistics of, to be compiled and published by tax commission	108
Taxpayer making false statements, guilty of a misdemeanor	249
Telegraph companies	
apportionments of property of, in special districts.....	36
assessments and taxes of, furnished county treasurer by supervisors' clerk	278
school tax, notice to and payment by.....	302, 303
subject to gross earnings tax.....	123
taxes, statement of, delivered to county treasurer by supervisors' clerk... ..	56
Telegraph lines, defined as real property.....	5
Telephone companies	
apportionments of property of, in special districts.....	36
assessments and taxes of, furnished county treasurers by supervisors' clerk	278
school tax, notice to and payment by.....	302, 303
subject to gross earnings tax.....	123
taxes, statement of, delivered to county treasurer by supervisors' clerk....	56
Tenant	
by the entirety, death of one, subjects entire property to transfer tax... ..	143
paying school taxes for certain purposes, may charge owner.....	300

Tenant — (Continued)	PAGE
paying tax, may recover from owner or deduct from rent.....	65
rents reserved, taxes liable for.....	63
service of notice on, by grantee of comptroller, service on landlord.....	91
snow removal, assessment for.....	329
taxes, who has agreed to pay, may be removed for non-payment for 60 days	248
<i>Tenements, defined as real property</i>	315, 387
<i>Term of office of elective officers, when begins</i>	379
Testimony may be taken by tax commission.....	40, 107, 108, 131
Things in action, defined as personal property.....	6
<i>Things in action defined as personal property</i>	315
Title guaranty corporations, exempt from franchise tax under section 182....	123
Title of purchaser on tax sale by comptroller, when becomes absolute.....	91, 93
<i>Title, tax, void if comptroller or any person employed by him has interest in or performs service in relation to</i>	249
Title, when and how obtained on county treasurer's tax sale.....	102
Toll-bridge, where assessed.....	15
Toll-house defined as real estate.....	433
<i>Tompkins county, notice to redeem, validating failure to publish and authorizing publication and conveyance</i>	514
Tools, taxes for.....	331, 332
Town	
<i>Adirondack park, limitation of indebtedness</i>	413
<i>alien real property, subject to assessment</i>	387
assessment-roll	23-36, 51-55
assessment-roll, how errors in, corrected for school taxes.....	297
assessors, election and term of office.....	407, 408
bonds, exempt	7, 319, 322
constitutional provision limiting debt of.....	238
defined as municipal corporation.....	319
highway bridge, railroad, taxation for.....	382
law, provisions relating to taxation.....	407-430
lighting tax	420
map showing lot subdivisions must be filed by owner in county clerks' office	388
meeting, extra highway taxes may be authorized at.....	332, 334
notice of special franchise assessment to.....	40, 41
officers, compensation of.....	408
officers of, resignations, justices of the peace, any three authorized to accept	408
officials	
<i>public records, how must be kept and destruction prohibited; penalty</i> ..	308
<i>qualification of, as to age, citizenship and residence</i>	379
<i>removal of, by application of any resident to the supreme court</i>	380
statistics, to furnish to comptroller on request.....	56
tax commission may require general information from.....	107
tax commission, must furnish, with information relative to special franchises upon request.....	42
<i>term of office, when begins, holding over, vacancies how created and filled</i>	379
property of, held for public use, within corporate limits, exempt.....	6
railroad consolidation, capital stock and real estate, how taxed.....	383
receiver of taxes, in counties between 300,000 and 400,000 population may be appointed village receivers, powers and duties of.....	461
river improvement, taxes for.....	272
roll	23-36, 51-55
roll, drainage tax.....	290
roll may be adopted as village roll.....	443
sewer tax	413
special franchise tax, not subject to.....	5
state aid for highway and bridge improvements and repairs.....	335-337
superintendent of highways, snow removal, duties of, in relation to	327-331
superintendents of highways, list of, to be sent highway commission by town clerk	337
tax district, defined as.....	4
taxes, if exceed charges, to be credited to town by county treasurer for reduction of succeeding town tax.....	68
taxes, illegal, without authority of the legislature.....	261
<i>Town law, provisions relating to taxation</i>	261

	PAGE
Towns	
division of, apportionment of debts.....	407
Nassau county, tax map required.....	477
state highways, maintenance of, to contribute to.....	337
Westchester county, tax map required.....	517
Town board	
appointments by, instrument under hand and seal of, to be filed with town clerk and in the case of justices of the peace, with county clerk..	413
assessor, compensation of.....	408
defined as governing board.....	323
dog tax, may request board of supervisors to fix special rate.....	278
Erie county, clerks for assessors, must approve salary of.....	411
estimate of highway and bridge expenditures, to be filed with town clerk and supervisor	332
extraordinary repairs, estimate of, as to highways and bridges, to be filed with highway commission.....	333
false statement by taxpayer constitutes a misdemeanor.....	249
fire tax	421
garbage tax	422
highway and bridge taxes, duties of, in reference to.....	332
lighting tax	420
majority must consent before appeal from county equalization may be brought	113
Nassau county, duties of, in relation to taxation.....	477
power to appoint new collector of taxes.....	68
sewer tax	413
sidewalk tax	417-420
soldier's burial plot taxes.....	423
Suffolk county, assessors' clerks salaries to be fixed by.....	513
vacancies in any town office, authorized to fill.....	413
water tax	421
Westchester county and certain towns, assessors clerks, salaries of, to be approved by.....	412
Westchester county, assessors' pay and expenses, allowance of.....	519
Westchester county, supervisor's salary for extra duties in reference to taxation, to be fixed by.....	523
wild, unimproved or unoccupied land, authorized to direct supervisor to purchase for town on tax sale.....	265
Town clerk	
apportionments, certificates of, by assessors, filed with.....	37
assessment-roll, certified copy of, to be filed with, by assessors by September 15th	36
bank tax, report tax rate to board of supervisors.....	30
collectors to be furnished with transcript of notices for tax hills filed by non-residents	58
corporations, annual list of, to be received from county clerk's between June first and fifteenth and assessors to be notified of such filing.....	31
dog tax	
disposition of	284
fee for receiving where registration method in force.....	284
list of owners to be furnished by assessors if registration method in force.	283
paid to, if registration method in force.....	282
drainage assessment-roll, transcript of, filed with.....	291
extraordinary repair of highways or bridges, duties of, in relation to....	333
highway and bridge expenditures, statement to be filed with, by town superintendent of highways.....	331, 332
highway and bridge expenditures, town board's estimate to be filed with..	332
highway commission to be furnished list of supervisors, town superintendents, justices of the peace, town clerks, assessors and collectors...	337
highway commission, town board's estimate of highway taxes to be filed with, by	332
list of lands to be sold by comptroller for taxes to be furnished by county treasurer	81
list of, to be sent to highway commission by town clerk.....	337
minutes of grievance day, to be filed with.....	35
Nassau county, clerks for assessors, must approve salary of.....	411
non-residents may file notice for tax bills, with.....	58
public records, how must be kept; destruction prohibited; penalty.....	308
report tax rate to board of supervisors for bank tax.....	30

Town clerk — (Continued)

	PAGE
<i>resignation of town officers must be filed with, by justices of the peace accepting</i>	408
school districts, to furnish trustees of, with apportionments.	37
<i>sewer tax, map showing district, to be filed with</i>	413
<i>snow removal assessment, list of persons and corporations assessed, to be filed with</i>	328
<i>soldiers' and sailors' monument, duty of, in reference to taxation for</i>	362
special franchise assessment, certificate of, sent by tax commission	41
special franchise assessment, to deliver copies of, to supervisor and assessors	41
<i>vacancies, appointments by town board to fill, certificate of, to be filed with</i>	413
Tracks, railroad, defined as real property	5
Tract, association or corporation, exemption of	8
Tract corporation, property left to, exempt from transfer tax	143
<i>Traction engines, taxes for</i>	331, 332
Transfer companies subject to gross earnings tax	123
Transfer tax	140-168
administrator	
authorized to sell property to pay tax	147
beneficiary to pay	147
personally liable until tax paid	146
ancillary letters, testamentary, notice of application for, must be given comptroller	151
appeal from appraisement to surrogate within sixty days from his determination	157
appraiser	
appointment of	151
evidence under oath by	153
expenses of	151
<i>fee or reward, taking, guilty of misdemeanor</i>	249
oath of	152
proceedings by	153
report to surrogate by	153
report to be filed with surrogate and comptroller	156
salary to be fixed by comptroller	151
stenographers and clerks for, appointment of and salaries	151
subpoenas, may issue	153
witnesses before, entitled to same fees as in court of record	154
attorney-general, to approve bond of bank receiving deposits of	164
attorney-general, with comptroller, may compound taxes on remainder of expectant estates	158
bank prohibited delivering property of decedent, or owned jointly with decedent, without retaining tax unless comptroller notified or has consented in writing	149
beneficiary personally liable until tax paid	146
bond given by bank in which tax deposited, must be approved by attorney-general	164
burden of proof in reference to residence on those claiming exemption	167
certificate by comptroller of payment, form of, how obtained and recording of	162
cestuis que trust, interest of, not to be foreclosed by composition of tax by attorney-general and comptroller	158
compensation of person appointed by supreme court to re-appraise	157
composition of taxes on remainders and expectant estates by attorney-general and comptroller	158
composition of, by attorney-general and comptroller to be filed with comptroller and surrogate and copies delivered to parties thereto	158
comptroller authorized to examine securities, deposits or assets of decedent or owned jointly with decedent	150
comptroller with attorney-general may compound taxes on remainder or expectant estates	158
comptroller's certificate of payment, form of, how obtained and recording of	162
conditional transfer, when fair market value cannot be ascertained, tax due when actual possession or enjoyment takes effect	146
contingency removed by death, creates a transfer of property beneficially enjoyed	154
contingent estate, value of, must be computed by superintendent of insurance on request of surrogate	156
contingent estates, tax payable forthwith	153

Transfer tax— (Continued)	PAGE
contingent estates, taxed at highest rate which upon the happening of the contingency would be possible.....	155
contingent Incumbrances not to be deducted when beneficial enjoyment is immediate.....	154
contingent remainder	
bonds or securities may be deposited with comptroller or county treasurer for difference between tax paid and lowest rate.....	165
comptroller to hold to credit of estate, difference between tax paid and lowest rate.....	164
county treasurer to hold to credit of estate, difference between tax paid and lowest rate.....	164
refund in case of happening of contingency.....	165
special provisions as to handling by comptroller and state and county treasurers.....	164
corporation shall not deliver property of decedent or own jointly with decedent without retaining tax unless comptroller notified or has consented in writing.....	149
costs not allowed on appeal to surrogate.....	157
counties in which comptroller may appoint surrogate's transfer tax clerks: Albany, Bronx, Dutchess, Erie, Kings, Monroe, Nassau, New York, Oneida, Onondaga, Queens, Richmond, Suffolk, Ulster and Westchester.....	158, 159
counties which have transfer tax appraisers: Albany, Bronx, Chautauqua, Dutchess, Erie, Kings, Monroe, Nassau, New York, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester.....	151
county clerk, certificates of payment by comptroller, to be recorded.....	162
county clerk, report of, quarterly to comptroller as to deeds to take effect after death.....	163
county treasurer, defined.....	166
county treasurer, fees for collecting.....	162
decedent's property, willed generally, is subject to transfer tax as if transferred pro rata to general legatees and devisees.....	141
deeds to take effect after death, quarterly report to comptroller of, by county clerk.....	163
definitions.....	166
discount of 5% allowed when tax paid within six months.....	146
district attorney	
defined.....	166
collection of tax by, on default of eighteen months, at request of comptroller: allowed costs.....	160
procedure by, in proceeding to collect transfer tax.....	160
estate, defined.....	166
executor	
authorized to sell property to pay tax.....	147
beneficiary to pay tax.....	147
bequests to, in lieu of commissions, taxable for excess over commissions.....	149
personally liable until tax paid.....	146
exemptions under section 4 of the tax law do not apply.....	167
exemptions from	
animal law enforcement corporation, property devised or bequeathed to.....	143
benevolent corporation, property devised or bequeathed to.....	143
bible corporation, property devised or bequeathed to.....	143
bishop, property devised or bequeathed to.....	143
cemetery corporation or association, personal property other than money or securities bequeathed to.....	143
charitable corporation, property devised or bequeathed to.....	143
child law enforcement corporation, property devised or bequeathed to.....	143
child, property devised or bequeathed to, to the extent of \$5,000.....	143
educational corporation, property devised or bequeathed to.....	143
father, property devised or bequeathed to, to the extent of \$5,000..	143
historical association or corporation, personal property other than money or securities bequeathed to.....	143
hospital corporation, property devised or bequeathed to.....	143
husband, property devised or bequeathed to, to the extent of \$5,000.....	143
infirmary corporation, property devised or bequeathed to.....	143
literary corporation or association, personal property other than money or securities bequeathed to.....	143
missionary corporation, property devised or bequeathed to.....	143
moral or mental improvement of men or women association or corporation, personal property other than money or securities bequeathed to.....	143

Transfer tax — (Continued)	PAGE
exemptions from — (continued)	
mother, property devised or bequeathed to, to the extent of \$5,000..	143
patriotic corporation or association, personal property other than	
money or securities bequeathed to.....	143
pictures, statuary, works of art, antiques, books, manuscripts or	
other similar property if presented to a municipal corporation	
within two years after transfer.....	145
religious ceremonies, observances, or commemorative services of or for	
decedent, property devised or bequeathed for.....	143
religious corporation, property devised or bequeathed to.....	143
scientific corporation or association, personal property other than	
money or securities bequeathed to.....	143
tract corporation, property devised or bequeathed to.....	143
widow, property devised or bequeathed to, to the extent of \$5000....	143
wife, property devised or bequeathed to, to the extent of \$5,000....	143
expectancy, estates in, to be appraised when beneficial enjoyment takes	
effect if the tax thereof has been held in abeyance.....	155
expectant estates and remainders, tax on, may be compounded by comp-	
troller and attorney-general.....	158
expenses, appraisers, entitled to and paid monthly by comptroller.....	151
expenses of appraisers not salaried, to be paid by county treasurer.....	154
fee of county treasurers for collecting.....	162
fees of witnesses subpoenaed by appraiser, same as in court of record...	154
foreign executors, administrators and trustees must pay tax on transfer	
of stock or obligation of decedent in this state.....	149
future estate, value of, must be computed by superintendent of insurance	
on request of surrogate.....	156
future or limited estates, income, interest or annuity, how computed....	154
institution prohibited from delivering property of decedent, or owned	
jointly with decedent, without retaining tax unless comptroller notified	
or has consented in writing.....	149
intangible property	
defined.....	166
non-resident's, when it represents an interest in real property of any	
corporation, joint-stock company or association, how apportioned..	141
non-resident's, when it represents an interest in partnership, with	
property outside of state, how apportioned.....	141
subject to tax.....	141
interest of 6% added if delay in payment unavoidable.....	146
interest of 10% added if tax not paid within eighteen months.....	146
intestate laws of state, defined.....	167
joint assets, subject to same prohibition as to delivery as decedent's	
assets.....	149
joint depositors, death of one, subjects entire account to transfer tax....	143
joint tenants, death of one, subjects entire property to transfer tax....	143
lien upon property transferred, until paid.....	146
life estate or for years, when divesting thereof possible by beneficiary,	
taxed as though no such possibility.....	156
limitation of time.....	168
manufacturing corporation, stock of, representing real estate, held by a	
non-resident, not subject to apportionment.....	141
moneyed corporations, stock of, representing real estate, held by a non-	
resident, not subject to apportionment.....	141
notice must be given by surrogate to all interested persons of his deter-	
mination as to value of and tax on estates.....	156
notice of appraisal must be given to all persons known to have or claim	
an interest in estate.....	153
penalty for delivery of property of decedent, or owned jointly, without	
consent of comptroller or notice to or without retaining amount of tax.	150
person prohibited from delivering property of decedent or owned jointly	
with decedent without retaining tax unless comptroller notified or has	
consented in writing.....	149
power of appointment, exercise of, deemed a taxable transfer.....	142
procedure of supreme court on re-appraisal, same as before surrogate..	157
property, defined.....	166
public service corporation, stock of, representing real estate, held by a	
non-resident, not subject to apportionment.....	141
railroad corporation, stock of, representing real estate, held by a non-	
resident, not subject to apportionment.....	141
re-appraisal by supreme court, time for and grounds of, application by	
comptroller.....	157

Transfer tax — (Continued)	PAGE
re-appraisal of estate, determination of by supreme court supersedes surrogate's and justice shall file same with comptroller and surrogate..	157
re-appraisal on application to supreme court by comptroller.....	157
receipts, duplicate of, how obtained.....	161
receipts of comptroller or county treasurer for tax must be countersigned.	161
record of estates and transfer tax, book for, must be kept by surrogate as prescribed by comptroller.....	162
refund	
contingent incumbrance takes effect.....	154
excess payment on contingent estate.....	155
erroneously paid	147
municipal corporation, on presentation to, of certain property.....	146
report, report of, quarterly to comptroller as to deeds to take effect after death	163
remainders or expectant estates, tax on, may be compounded by comptroller and attorney-general	158
report of appraiser appointed by supreme court to re-appraise, to be filed with justice appointing.....	157
report of county clerk quarterly to comptroller as to deeds to take effect after death	163
report of county treasurer, quarterly, to comptroller.....	163
report of surrogate quarterly to comptroller.....	163
residence, burden of proof on those claiming exemption.....	167
resident, defined	167
safe deposit companies shall not deliver property of decedent, or owned jointly with decedent, without retaining tax unless comptroller notified or has consented in writing.....	149
statute of limitations does not apply.....	168
subpoenas may be issued by appraisers.....	153
superintendent of insurance, certificate of, to surrogate as to value of contingent or future estate, conclusive evidence.....	156
supreme court may appoint a competent person to re-appraise.....	157
supreme court, procedure on re-appraisal, same as before surrogate..	157
surrogate	
appeal to from his determination.....	157
appraisal of estates, order by, for.....	153
assistants, appointment by comptroller and salaries.....	158
book, to be furnished by comptroller to contain record of estates, value of property, amount of tax and receipts.....	162
decree, transcript of, in proceeding by district attorney may be filed in any county clerk's office without fee.....	160
form for report to be furnished by comptroller.....	163
jurisdiction, first acquiring of decedent's estate, has exclusive jurisdiction as to.....	150
jurisdiction of, in relation to.....	150
Kings, Monroe and New York counties, allowed expenses by state....	159
notice to all persons interested, must give, of his determination as to value of and tax on estates.....	156
report of, form to be prescribed by comptroller.....	163
report of, quarterly to comptroller.....	163
special guardian, to appoint, for infants and incompetents interested in estates	156
tangible property, defined.....	166
tangible property within state, subject to tax.....	141
tax	
amount of	144, 145
amount of, and value of estates may be determined by surrogate without appointment of appraiser.....	156
applicable to expenses of state government.....	166
computed on the clear market value of property.....	143
contingent estates, amount of, and when payable.....	155
due and payable at time of transfer except when transfer conditioned on future event which prevents ascertainment of fair market value	146
paid quarterly to state treasurer by county treasurer where appraiser not salaried	163
paid to comptroller, to be deposited in Albany.....	164
payable to county treasurer in case there is no county appraiser....	146
payable to comptroller when appraiser of county is salaried.....	146
rate of	144, 145
state treasurer, paid over to.....	163, 164

	PAGE
Transfer tax — (Continued)	
taxable property defined.....	166
tenants by the entirety, death of one, subjects entire property to transfer tax.....	143
testimony may be taken by appraiser.....	153
time for appeal to surrogate from his determination in reference to fixing tax.....	157
transfers, enumeration of, subject to tax.....	141
transfers by	
deed, grant, bargain, sale or gift, made in contemplation of or to take effect at death, taxable.....	142
will or intestate laws of non-resident's capital invested in the state, taxable.....	141
will or intestate laws of non-resident's intangible property in state, taxable.....	141
will or intestate laws of non-resident's tangible property in state, taxable.....	141
will or intestate laws of resident's intangible property, taxable.....	141
will or intestate laws of resident's tangible property in state, taxable.....	141
will or intestate laws of resident's intangible property in state, taxable.....	141
transportation corporation, stock of, representing real estate, held by a non-resident not subject to apportionment.....	141
travelling expenses of appraisers, entitled to and paid monthly by comptroller.....	151
trust company prohibited from delivering property of decedent, or owned jointly with decedent, without retaining tax unless comptroller notified or has consented in writing.....	149
trustee	
authorized to sell property to pay tax.....	147
beneficiary to pay.....	147
bequests to, in lieu of commission, taxable for excess over commissions.....	149
personally liable until tax paid.....	146
wife's residence, defined.....	167
witnesses before appraisers entitled to same fees as in court of record.....	154
Transfer tax appraisers, counties which have, Albany, Bronx, Chautauqua, Dutchess, Erie, Kings, Monroe, Nassau, New York, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester.....	151
Transfers, taxable.....	141-168
Transmission companies subject to gross earnings tax.....	123
Transmission companies, time to report to tax commission.....	129
Transportation companies	
stocks, bonds and notes of, representing an interest in real estate and held by a non-resident, not subject to apportionment for transfer tax..	141
subject to gross earnings tax.....	123
time to report to tax commission.....	129
<i>Transportation corporations law, provisions relating to taxation.....</i>	433
Trees, defined as real property.....	5
Troy, city of, appropriation by state to pay assessment for paving.....	588
Troy, city of, bank stock assessment in and assessment of property generally..	586
Trust company	
capital stock, surplus and undivided profits tax, subject to.....	127
decedent's assets, prohibition as to delivery of.....	149
exempt from franchise tax under section 182.....	123
personal property of, exempt on payment of franchise tax.....	138
stockholders in, exempt from tax for stock.....	139
time to report to tax commission.....	130
Trust company business, companies authorized to do, exempt from franchise tax under section 182.....	123
Trust mortgage, tax on and and tax on advances made.....	174
Trustee	
assessment of property held by.....	32
authorized to sell property to pay transfer tax.....	147
beneficiaries to pay transfer tax.....	147
contingent remainder, special provisions as to payment of transfer tax....	164
expectant estates and remainders, may make composition of transfer taxes on, with attorney general and comptroller.....	158
foreign, must pay transfer tax on transfer of stock or other obligation in name of decedent in this state.....	149
personally liable for transfer tax until paid.....	146

Trustees	PAGE
school, act as town assessors.....	297
school district, duties of, in relation to school tax.....	296-307
village	
act as assessors.....	438
assessment-roll for special tax, revised and corrected by.....	447
assessors, appointment by.....	438
committee of, appointed by, may act as assessors.....	438
compensation of village officers, fixed by.....	442
counties between 300,000 to 400,000 population empowered if authorized by special election to appoint town receiver of taxes, village receiver; powers and duties of.....	461
first and second class villages, assessors, may direct election of.....	438
items for which taxes may be levied.....	446
levy of taxes by.....	446
village treasurer, may direct, to sell property for taxes.....	451
Turnpike corporation, special exemption and appeal to county court if not allowed	433
Tuxedo, town of, state land, all school districts, subject to school tax	306
Ulster county, surrogate's transfer tax clerk, appointment by comptroller....	159
Uncultivated land divided by county line, how assessed.....	14
Underground railroads real property.....	5
Underplanted forest lands, exemption of.....	17, 18
Undertaking for costs to be filed with tax commission on certiorari to review franchise tax.....	135
Undertaking of bank receiving deposits of transfer tax to be approved by attorney-general.....	164
Underwood defined as real property.....	5
Undivided interest, person having, in land sold at comptroller's tax sale, may redeem undivided share.....	85
Uniform rate of taxation established for the city of Albany and certain laws repealed	549
Union free school taxes, how estimated and levied	295
United States constitution, provisions of, relating to taxation	235
United States loan commissioners, property mortgage to, must be bid in by comptroller on state tax sale.....	82
United States, property of, exempt.....	6
Unknown owner, property may be assessed to, in second class cities	391
Unoccupied land sold on comptroller's tax sale, when ownership may be exercised by purchaser.....	85
Unpaid taxes	
county treasurer not to return to comptroller in counties outside forest preserve or in St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida.....	98
county treasurer, return of, to comptroller in counties embracing forest preserve, except St. Lawrence, Lewis, Clinton, Warren, Washington and Oneida.....	75
fees and interest on.....	65-71
real property, subjected to provisions governing assessment, collection and sale of non-resident property.....	71, 72
return of, by collector.....	66, 67
return of, in the city of Mount Vernon, by receiver.....	555
sale for, by comptroller or county treasurer if not paid for six months from February first after levy.....	80, 98
Watervliet, city of, method of collection	590
Westchester county, method of collection	528-547
Unredeemed land	
deed for, from comptroller.....	88
deed for, from county treasurer.....	102
notice of, publication by comptroller.....	87
notice of, publication by county treasurer.....	104
Vacancy	
collector, how filled.....	68
county, city, town or village official, how created and filled.....	379
state tax commission, how filled.....	106
Vacant property	
assessment of, for school tax.....	298
exemption of, when held for certain purposes.....	8
ownership, exercise of, by purchaser when sold on comptroller's tax sale..	85
title, how comptroller may cure, by publication of list of.....	90
Value of all franchises to use streets, highways and public places, real property	5
Vendee in possession, school tax, liable for	299

	PAGE
Vessels engaged in foreign commerce, exemption of.....	10
Village	
action may be brought to recover unpaid taxes.....	454
adjoining a city of the first class within a county of 400,000 population except counties adjoining a city of over 1,000,000 inhabitants, authorized to have a receiver of taxes.....	439
alien real property, subject to assessment.....	387
assessment for local improvements	
exemptions, none allowed except soldiers' and sailors' monuments....	448
lien of	448
assessment-roll	443
presumptive evidence	451
assessors	
abolishment of the office of, how effected.....	438
appointment by trustees.....	438
election of	438
prepare assessment-roll in the same manner as town assessors.....	443
bond exempt	7, 319, 323
certificate of sale on tax sale.....	452
assigned, may be by president.....	453
costs on action to foreclose.....	459
foreclosure action by holder of, in certain villages.....	456
judgment in action to foreclose, vests title in fee simple against all parties	458
presumptively valid	458
certiorari to review assessments.....	446
classification of	437
clerk	
assessment-roll for special tax, to be prepared by.....	447
dog tax, disposition of.....	284
dog tax, fee for receiving where registration method in force.....	284
dog tax, list of owners to be furnished by assessors if registration method in force.....	283
dog tax to be paid to, if registration method in force.....	282
franchises must be filed with, in duplicate; one then filed by clerk with county clerk.....	441
nonresidents, notices filed by, for tax bills, to be furnished collector on request	449
special franchise assessment, certificate of, to be received by.....	41
tax rate, to report to board of supervisors for bank tax.....	30
collector	
assessment-roll to be filed with village clerk at expiration of warrant.....	450
collection of taxes.....	449
office abolished in villages adjoining a city of the first class within a county of 400,000 population except counties adjoining a city of over 1,000,000 inhabitants.....	439
return of	450
constitutional provision limiting debt of.....	238
defined as municipal corporation.....	319
defined to mean incorporated village.....	315
exemption of firemen and fire-house property.....	455
false statement by taxpayer constitutes a misdemeanor.....	249
fiscal year	442
foreclosure action by holder of certificate of sale in certain villages.....	456
grievance day	444
highway bridge, railroad, taxation for	383
incorporated, taxation in, duty of legislature to restrict.....	240
incorporation of	437
law, provisions relating to taxation.....	437-467
lessee may redeem on village tax sale.....	454
limitation of indebtedness.....	455
local improvements, tax for unpaid assessments.....	464
map showing lot subdivisions must be filed by owner in county clerk's office	388
non-residents, notice of taxes.....	449
notice of collector.....	449
notice of tax sale.....	452
officials	
compensation to be fixed by trustees.....	442
public records, how must be kept; destruction prohibited; penalty..	308
qualification of, as to age, citizenship and residence.....	379

Village — (Continued)	PAGE
officials — (continued)	
removal of, by application of any resident to the supreme court . . .	380
special franchises, must furnish information to tax commission upon request, relative to	42
statistics, to furnish to comptroller on request	56
tax commission may request information	42, 107
term of office, when begins, holding over, vacancies, how created and filled	379
poll tax	443
abolishment of	443
levy and execution for	443
population exceeding 14,000, special provisions as to tax levy and collection by treasurer	465
property	
bid in for, on tax sale held by it, shall be managed by the president . .	453
exempt from snow removal taxes, by town superintendent of highways . .	328
exempt within corporate limits, held for public use	6
said by it for taxes, may be bid in by, for term of fifty years with same rights as individual purchaser	453
president	
certificate of sale of property bid in for village at village tax sale, may assign	453
manage property bid in at village tax sale	453
reassessment, may apply to tax commission for	111
release to owner of property purchased by village at tax sale held by it, when income from property equals taxes due, to execute	454
warrant annexed to roll, to sign	448
purchaser on tax sale entitled to immediate possession upon recording of certificate of sale with county clerk	452
purchaser on tax sale may enforce possession by summary proceedings . .	453
railroad consolidation, capital stock and real estate, how taxed	383
redemption by owner or lessee on village tax sale	454
redemption on sale for village taxes, effective upon recording a cancellation of certificate of sale from purchaser or receipt from village treasurer	454
river improvement, taxes for	272
sale for taxes for a period of years, not exceeding fifty	452
sales, absolute, for non-payment of taxes governed by same provisions as sales by comptroller and county treasurer	455
school tax, how estimated and levied	295
special assessment and levy	447
special election may authorize trustees to levy special tax	447
state highways, maintenance of, to contribute to	337
tax commission, visitations of	109
tax district, not a	4, 112
taxes	
illegal without authority of the legislature	261
lien of	448
sales	451, 455
sales of two kinds, term of years, and absolute	451, 455
special franchise assessment, entitled to notice of	40
special franchise tax, not subject to	5
supplemental proceedings to collect tax by president	205
town, embracing entire, property assessed pursuant to laws applicable to county	466
town receiver of taxes may be appointed village receiver of taxes by board of trustees if authorized by special election in counties of 300,000 to 400,000 population; powers and duties of	461
treasurer	
collection of taxes by	450
collector, acting as, governed by same provisions as apply to collector	450
collector, to pay taxes to	450
judgment to conduct sale on foreclosure of certificate of sale, must be named in	459
office abolished in villages adjoining a city of the first class within a county of 400,000 population except counties adjoining a city of over 1,000,000 inhabitants	439
return of collector delivered to, by village clerk	450
title searches may be obtained by him on sales conducted by him on the foreclosure of certificates of sale	460
village tax sale, held by	451, 455

Village — (Continued)

	PAGE
<i>trustees</i>	
<i>assessors, act as</i>	438
<i>assessment-roll for special tax revised and corrected by</i>	447
<i>counties between 300,000 to 400,000 population empowered if authorized by special election to appoint town receiver of taxes, village receiver; powers and duties of</i>	461
<i>defined as governing board</i>	323
<i>items for which taxes may be levied</i>	446
<i>levy taxes</i>	446
<i>poll tax, penalty for default, may be provided by ordinance of</i>	443
<i>soldiers' and sailors' monument, duty of, in reference to taxation for</i>	362
<i>special tax, may levy, if authorized at special election</i>	447
<i>state highways, maintenance of, levy of taxes for</i>	338
<i>town board, powers of, devolve on, and special provisions as to taxation in villages embracing entire town</i>	466
<i>unpaid taxes</i>	
<i>action may be brought to recover by village</i>	454
<i>sale for</i>	451, 455
<i>supplementary proceedings to collect</i>	455
<i>Village law, provisions relating to taxation</i>	437-467
<i>Visitation of counties by tax commission</i>	109
<i>Volunteer firemen, incorporated association, exemption of</i>	8
<i>Volunteer firemen, exemption of in villages</i>	455
<i>Warrant for collection of taxes</i>	
<i>annexation of, by board of supervisors</i>	54
<i>bank stock</i>	28, 54
<i>collector authorized to levy taxes by distress and sale</i>	55
<i>date for annexation</i>	54
<i>extension by county treasurer but not beyond April first</i>	68
<i>franchise by comptroller to any sheriff</i>	135
<i>Nassau county</i>	485
<i>school taxes</i>	296, 300
<i>sheriff, issued to, if collector refuses to serve or give bond</i>	69
<i>village-roll</i>	448
<i>Westchester annexation by each supervisor and not by board</i>	522, 525
<i>Warrant for state lands bid in by county treasurer, to be sent by comptroller ten days before receipt of statement</i>	104
<i>Warren county, tax sale held in, by county treasurer</i>	98
<i>Washington county, tax sale held in, by county treasurer</i>	98
<i>Water, land above and under, real property</i>	5
<i>Water assessment and tax</i>	
<i>assessment of property partly in district</i>	421
<i>assessment-roll</i>	421
<i>levy by board of supervisors</i>	421
<i>property partly in district, assessment of</i>	421
<i>supervisor to receive and disburse</i>	421
<i>supervisors, board of, to levy</i>	421
<i>town assessors, duty to apportion in case of property partly in district</i>	421
<i>town board to receive estimate from water commissioners and present to board of supervisors</i>	421
<i>water commissioners to apportion</i>	421
<i>Water commissioners, water tax</i>	421
<i>Water company</i>	
<i>apportionments in special districts</i>	36, 37
<i>franchise tax under section 182, exempt from</i>	123
<i>gross earnings and dividend tax, subject to</i>	124
<i>time to report to tax commission</i>	129
<i>Water tax in towns</i>	421
<i>Water-works conducted by college, exempt from taxation</i>	295
<i>Watervliet, city of, semi-annual payment of taxes and collection of arrears</i> ...	589
<i>Wawarsing, town of, state land, school district No. 2, subject to school tax</i> ...	306
<i>Webb, town of, reassessment of the unpaid taxes for the years 1912, 1913 and 1914, authorized</i>	611
<i>Westchester county</i>	
<i>clerks, assessors authorized to employ</i>	412, 513
<i>exemption of real property acquired by county subsequent to October 1, 1914, cancelled</i>	515
<i>register defined as recording officer</i>	387
<i>special act for assessment and taxation</i>	517-548

Westchester county — (Continued)	PAGE
surrogate's transfer tax clerk, appointment by comptroller.....	159
tax law, enactment of, declared not to repeal, unless expressly stated as repealing, any of the provisions of chapter 610, laws of 1874, as to sale for taxes and sales thereunder validated.....	515
transfer tax appraiser in, appointment and salary.....	151
Westchester county act	
action by supervisor to collect unpaid taxes.....	547
arrears, collection of.....	528
assessment-map required for each town.....	517
assessment-roll	
apportionments	520, 521
certification of taxes.....	521, 522
columns for special districts.....	520
completion	520
errors, correction of.....	531
filing	520
final completion.....	520
form of	521
grievance day	520
oath	520
officials for town and special districts.....	519
omissions, corrections of.....	531
publication of, by town board.....	520
school districts	519-521
special districts	519
special franchise assessment.....	521
supervisor.	520-523
supervisor, copy to	520
town board may publish.....	520
town clerk, copy to.....	519
triplicate, prepared in.....	519
verification	520
assessments for local improvements, sale of lien of, upon default in payment	532
assessors, residence, appointment, election, duties, compensation and expenses of	519
budget for taxes.....	522
compensation of assessors.....	519
corporation, tax bills to, upon filing request.....	526
county treasurer, sale for taxes by.....	547
expenses of assessors authorized.....	519
laws repealed	548
levy	522
lien of taxes.....	522
limitation in bringing action to attack sale on foreclosure of tax lien.....	547
local improvements, sale of lien for unpaid assessments.....	532
maps, assessment, required for each town.....	517
non-residents, tax bills to, upon filing request.....	526
penalties for default in payment of taxes.....	522
reassessments	531
receipt for taxes.....	527
receiver of taxes.....	523-530, 533, 534, 542, 547
refund for defective tax lien.....	543
repealing clause	548
return by receiver.....	529
sale for taxes by county treasurer.....	547
sale of tax liens for taxes conducted by supervisor or receiver of taxes.....	534
sale of tax liens.....	532-547
school districts, assessment and taxes of.....	519-521
special districts, assessment and taxes of.....	519
supervisor	520-523, 529, 532, 544-547
supervisors, board of, warrant not annexed by.....	522, 525
tax budget	522
tax lien	
defective, reimbursement for.....	543
discharge of	538
exempt.	539
foreclosure of	539
judgment on foreclosure of.....	540, 541
lost, delivery of duplicate.....	546
pleading transfer of.....	540

Westchester county act—(Continued)

	PAGE
<i>tax lien—(continued)</i>	
<i>purchased by town, loan on account of</i>	530
<i>record of</i>	536
<i>right of purchaser</i>	537
<i>sale of</i>	532-547
<i>surplus on foreclosure of</i>	542
<i>transfer of</i>	535
<i>town board</i>	
<i>assessment-roll may be published by</i>	520
<i>assessor's pay and expenses, allowance of</i>	519
<i>supervisor, salary of, for extra duties to be fixed by</i>	523
<i>town clerk, assessment-roll filed with</i>	520
<i>unpaid taxes</i>	
<i>action by supervisor, for</i>	547
<i>collection of</i>	528
<i>loan on account of</i>	529
<i>report of, by receiver</i>	529
<i>sale by county treasurer</i>	547
<i>sale of tax liens, for</i>	532-547
<i>warrant annexed by each supervisor to tax-roll</i>	522, 525
<i>Wharfage, right to collect, real property</i>	5
<i>Wharves defined as real property</i>	5
<i>White Plains, city of, budget system, powers and duties of assessors, levy and collection of taxes, sale of tax liens</i>	593
<i>White Plains, village of, fire tax validated</i>	616
<i>Widow</i>	
<i>minister of gospel, exemption of</i>	10
<i>pensioner's entitled to same exemption as pensioner</i>	6
<i>Wife</i>	
<i>pensioner's, entitled to same exemption as pensioner</i>	6
<i>property left to, exempt to extent of \$5,000 for transfer tax</i>	143
<i>Wild and uncultivated land</i>	
<i>divided by county line, how assessed</i>	14
<i>may be bought on tax sales for counties by county treasurer or for town by supervisor</i>	265
<i>ownership, when may be exercised by purchaser at comptroller's tax sale</i>	85
<i>title, how comptroller may cure, by publication of list of</i>	90
<i>Wires, telegraph, defined as real property</i>	5
<i>Witnesses</i>	
<i>perjury, testifying falsely before tax commission, guilty of</i>	109
<i>tax commission may subpoena; same fees as in court of record</i>	109
<i>transfer tax appraiser may subpoena; same fees as in court of record</i>	153
<i>Woman entitled to same exemption as housholder</i>	243
<i>Wood lots, how and when exempted</i>	20, 21
<i>Woodbury, town of, state land, all school districts, subject to school tax</i>	306
<i>Works of art are exempt from transfer tax if given to municipal corporation within two years after transfer</i>	145
<i>Written instruments defined as personal property</i>	315
<i>Written instruments, enumeration of, included in the term conveyance</i>	387
<i>Yea and nay vote, tax laws must be passed by, in the legislature</i>	236
<i>Years, estates for, when divesting thereof possible by beneficiary, subject to transfer tax as though no such possibility</i>	156

